

# DIPOLOG CITY WATER DISTRICT

## 2024 BUDGET

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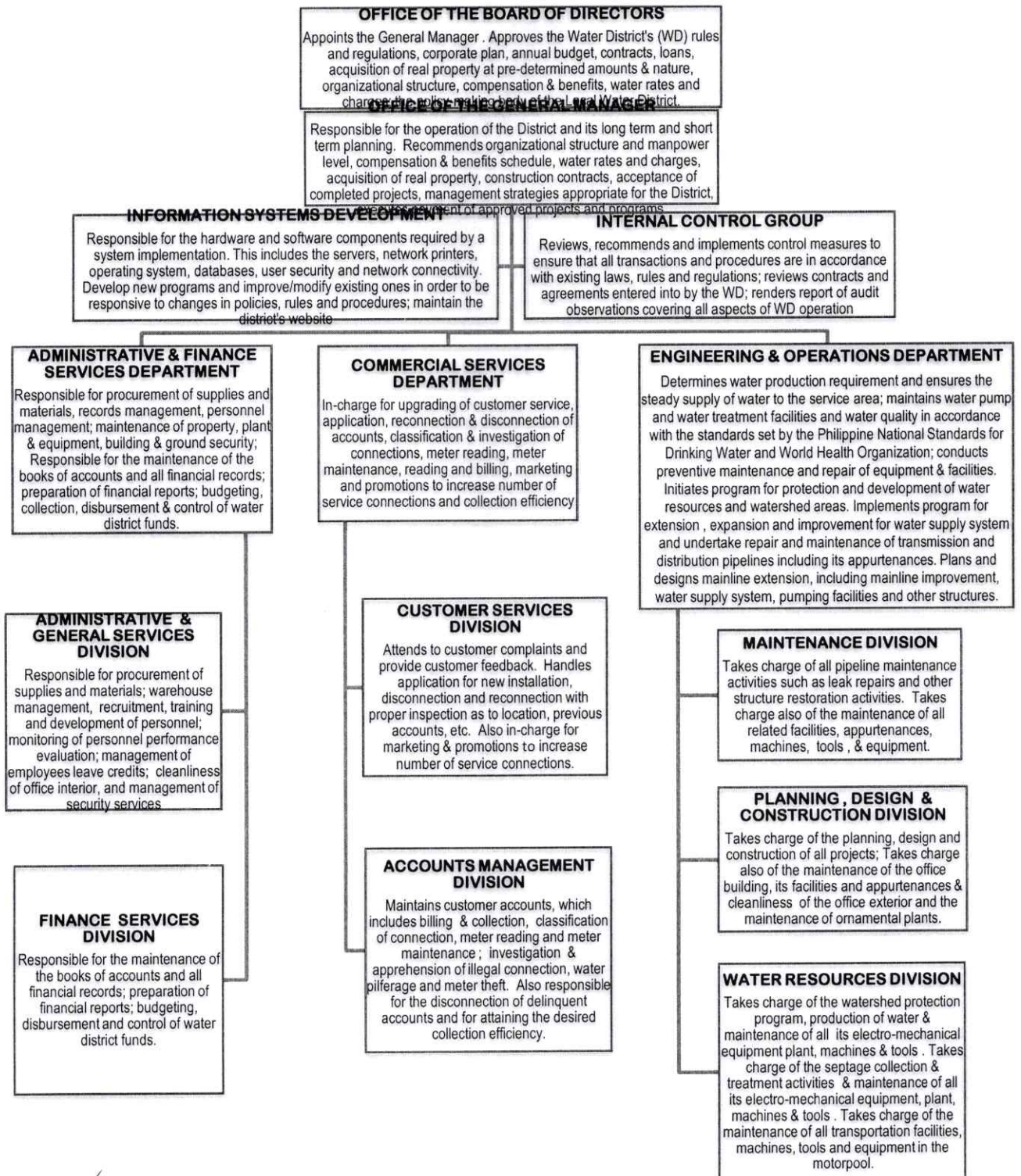
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# DIPOLOG CITY WATER DISTRICT

Minaog, Dipolog City

## ORGANIZATIONAL & FUNCTIONAL CHART



Prepared by:

MA. GENELYN O. EMPEYNADO  
Division Manager

Checked

GRACIELA B. PALUCA  
Department Manager

Recommended:

RUEL D. TABADA  
General Manager

Approved:

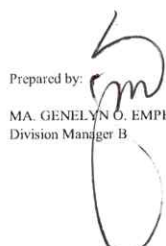
ENRICOW. MONTANO  
Board Chairperson



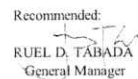
**DIPOLOG CITY WATER DISTRICT  
2024 PLANTILLA OF POSITION**

| ITEM NO.                                          | POSITION TITLE                              | SG | STEP | MONTHLY SALARY | ANNUAL SALARY | NAME OF INCUMBENT |                        |             |
|---------------------------------------------------|---------------------------------------------|----|------|----------------|---------------|-------------------|------------------------|-------------|
|                                                   |                                             |    |      |                |               | LAST NAME         | FIRST NAME             | MIDDLE NAME |
| I. OFFICE OF THE BOARD OF DIRECTORS               |                                             |    |      |                |               |                   |                        |             |
| II. OFFICE OF THE GENERAL MANAGER                 |                                             |    |      |                |               |                   |                        |             |
| 1                                                 | General Manager B                           | 27 | 2    | 146,590.00     | 1,759,080.00  | Tabada            | Ruel                   | Dulang      |
| 2                                                 | Senior Internal Control Officer B           | 16 | 3    | 44,560.00      | 534,720.00    | Dela Pena         | Cherry Lyn             | Narvacan    |
| 3                                                 | Internal Control Assistant A                | 10 | 3    | 25,922.00      | 311,064.00    | Fullon            | Felipe                 | Francisco   |
| 4                                                 | Administration Services Assistant C         | 8  | 2    | 21,915.00      | 262,980.00    | Mandigal          | Lheolyne               | Bael        |
| 5                                                 | Clerk-Processor B                           | 6  | 1    | 19,308.00      | 231,696.00    | ** VACANT **      |                        |             |
| 6                                                 | Driver                                      | 4  | 2    | 17,277.00      | 207,324.00    | Montano           | Jerome                 | Velsis      |
| III. ADMINISTRATIVE & FINANCE SERVICES DEPARTMENT |                                             |    |      |                |               |                   |                        |             |
| 7                                                 | Department Manager B                        | 25 | 2    | 114,803.00     | 1,377,636.00  | Paluca            | Gracella               | Batilona    |
| III-A. FINANCE SERVICES DIVISION                  |                                             |    |      |                |               |                   |                        |             |
| 8                                                 | Division Manager B                          | 23 | 2    | 89,328.00      | 1,071,936.00  | Nadala            | Janet                  | Ratificar   |
| 9                                                 | Senior Cashier                              | 18 | 1    | 51,398.00      | 616,776.00    | Manriquez         | Nabella                | Galgo       |
| 10                                                | Cashier B                                   | 14 | 1    | 37,227.00      | 446,724.00    | ** VACANT **      |                        |             |
| 11                                                | Senior Accounting Processor B               | 10 | 1    | 25,494.00      | 305,928.00    | ** VACANT **      |                        |             |
| 12                                                | Corporate Budget Examiner                   | 10 | 2    | 25,707.00      | 308,484.00    | Enero             | Gail Claire Antoinette | Rangas      |
| 13                                                | Accounting Processor A                      | 8  | 2    | 21,915.00      | 262,980.00    | Egay              | Jhon Mark              | Dayot       |
| 14                                                | Accounting Processor A                      | 8  | 4    | 22,314.00      | 267,768.00    | Junio             | Amabell                | Dinawanao   |
| 15                                                | Clerk-Processor B                           | 6  | 2    | 19,457.00      | 233,484.00    | Simbajon          | Keen Mark              | Yma         |
| III-B. ADMINISTRATIVE & GENERAL SERVICES DIVISION |                                             |    |      |                |               |                   |                        |             |
| 16                                                | Division Manager B                          | 23 | 2    | 89,328.00      | 1,071,936.00  | Empeynado         | Ma. Genelyn            | Ortega      |
| 17                                                | Storekeeper A                               | 11 | 3    | 30,330.00      | 363,960.00    | Limbaring         | Delfin                 | Cadavedo    |
| 18                                                | Procurement Analyst B                       | 11 | 1    | 29,700.00      | 356,400.00    | Dagpin            | Richard Dean           | Baguioso    |
| 19                                                | Industrial Relations Management Assistant A | 10 | 1    | 25,494.00      | 305,928.00    | ** VACANT **      |                        |             |
| 20                                                | Procurement Assistant B                     | 8  | 1    | 21,718.00      | 260,616.00    | ** VACANT **      |                        |             |
| 21                                                | Clerk-Processor B                           | 6  | 2    | 19,457.00      | 233,484.00    | Casidar           | Johania                | Abdul Taher |
| 22                                                | Industrial Security Guard B                 | 5  | 1    | 18,197.00      | 218,364.00    | Abello            | Van Joseph             | Tinaan      |
| 23                                                | Administrative Services Aide                | 4  | 1    | 17,145.00      | 205,740.00    | ** VACANT **      |                        |             |
| 24                                                | Toolkeeper                                  | 3  | 2    | 16,271.00      | 195,252.00    | Fetalver          | Ariel                  | Estrera     |
| 25                                                | Utility Worker B                            | 1  | 2    | 14,420.00      | 173,040.00    | Cabrera           | Samuel                 | Villegas    |
| IV. COMMERCIAL SERVICES DEPARTMENT                |                                             |    |      |                |               |                   |                        |             |
| 26                                                | Department Manager B                        | 25 | 1    | 112,959.00     | 1,355,508.00  | ** VACANT **      |                        |             |
| IV-A. CUSTOMER SERVICES DIVISION                  |                                             |    |      |                |               |                   |                        |             |
| 27                                                | Division Manager B                          | 23 | 4    | 92,051.00      | 1,104,612.00  | Gonzales          | Jade                   | Neri        |
| 28                                                | Senior Utilities Customer Service Officer   | 18 | 3    | 52,512.00      | 630,144.00    | Olmoguez          | Elcid                  | Laciac      |
| 29                                                | Utilities/Customer Service Assistant B      | 10 | 2    | 25,707.00      | 308,484.00    | Pinsoy            | Bea Feliz              | Ybanez      |
| 30                                                | Utilities/Customer Service Assistant B      | 10 | 2    | 25,707.00      | 308,484.00    | Patangan          | Donnabel               | Duhig       |
| 31                                                | Utilities/Customer Service Assistant C      | 8  | 2    | 21,915.00      | 262,980.00    | Ualat             | Rosan Hope             | Bael        |
| 32                                                | Utilities/Customer Service Assistant D      | 6  | 2    | 19,457.00      | 233,484.00    | Gonzaga           | Annie Gail             | Mentolaroc  |
| 33                                                | Utilities/Customer Service Assistant D      | 6  | 2    | 19,457.00      | 233,484.00    | Tangcalagan       | Sarah                  | Badayos     |
| IV-B. ACCOUNTS MANAGEMENT DIVISION                |                                             |    |      |                |               |                   |                        |             |
| 34                                                | Division Manager B                          | 23 | 2    | 89,328.00      | 1,071,936.00  | Tome              | Nursiva                | Sali        |
| 35                                                | Utilities Customer Service Assistant A      | 12 | 3    | 32,711.00      | 392,532.00    | Martin            | Leodenson              | Maldo       |
| 36                                                | Utilities Customer Service Assistant A      | 12 | 3    | 32,711.00      | 392,532.00    | Jatico            | Elmer                  | Ig-agao     |
| 37                                                | Utilities/Customer Service Assistant D      | 6  | 3    | 19,606.00      | 235,272.00    | Madera            | Mark Angelo            | Obnimaga    |
| 38                                                | Utilities/Customer Service Assistant D      | 6  | 2    | 19,457.00      | 233,484.00    | Cañezco           | Macpromil              | Cortez      |
| 39                                                | Instrument Technician B                     | 6  | 2    | 19,457.00      | 233,484.00    | Bongcasan         | Cyril JC               | Parama      |
| 40                                                | Utilities/Customer Service Assistant E      | 4  | 2    | 17,277.00      | 207,324.00    | Duhaylungsod      | Mark Marben            | Subrado     |
| 41                                                | Utilities/Customer Service Assistant E      | 4  | 2    | 17,277.00      | 207,324.00    | Manabit           | Jergens Mae            | Acasio      |
| 42                                                | Plumber C                                   | 3  | 2    | 16,271.00      | 195,252.00    | Rosales           | Ellaquim               | Esparaguera |
| 43                                                | Plumber C                                   | 3  | 2    | 16,271.00      | 195,252.00    | Duterte           | Joselito               | Velasco     |
| 44                                                | Plumber C                                   | 3  | 2    | 16,271.00      | 195,252.00    | Gadrinab          | Joselito               | Anao        |
| V. ENGINEERING & OPERATIONS DEPARTMENT            |                                             |    |      |                |               |                   |                        |             |
| 45                                                | Department Manager B                        | 25 | 1    | 112,959.00     | 1,355,508.00  | ** VACANT **      |                        |             |
| V-A. MAINTENANCE DIVISION                         |                                             |    |      |                |               |                   |                        |             |
| 46                                                | Division Manager B                          | 23 | 1    | 88,003.00      | 1,056,036.00  | Cavan III         | Felix                  | Zamoras     |
| 47                                                | Water/Sewerage Maintenance General Foreman  | 18 | 1    | 51,398.00      | 616,776.00    | ** VACANT **      |                        |             |

|                                                          |                                              |    |   |           |              |                |              |             |
|----------------------------------------------------------|----------------------------------------------|----|---|-----------|--------------|----------------|--------------|-------------|
| 48                                                       | Senior Water/Sewerage Maintenance Man B      | 10 | 3 | 25,922.00 | 311,064.00   | Sendil         | Joeephel Rey | Barbaso     |
| 49                                                       | Water/Sewerage Maintenance Man A             | 8  | 2 | 21,915.00 | 262,980.00   | Fernandez      | Rudy         | Bartonico   |
| 50                                                       | Water/Sewerage Maintenance Man A             | 8  | 2 | 21,915.00 | 262,980.00   | Galeza         | Ronald       | Quizo       |
| 51                                                       | Driver                                       | 4  | 1 | 17,145.00 | 205,740.00   | ** VACANT **   |              |             |
| 52                                                       | Driver                                       | 4  | 1 | 17,145.00 | 205,740.00   | ** VACANT **   |              |             |
| 53                                                       | Water/Sewerage Maintenance Man C             | 4  | 2 | 17,277.00 | 207,324.00   | Acopiado       | Roy          | Mindoro     |
| 54                                                       | Water/Sewerage Maintenance Man C             | 4  | 2 | 17,277.00 | 207,324.00   | Galinato       | Elmar        | Anao        |
| 55                                                       | Water/Sewerage Maintenance Man C             | 4  | 2 | 17,277.00 | 207,324.00   | Mendoza        | Eliazar      | Sarin       |
| 56                                                       | Water/Sewerage Maintenance Man C             | 4  | 2 | 17,277.00 | 207,324.00   | Tabada, Jr     | Modesto      | Cati-an     |
| 57                                                       | Administrative Services Aide                 | 4  | 1 | 17,145.00 | 205,740.00   | ** VACANT **   |              |             |
| 58                                                       | Administrative Services Aide                 | 4  | 1 | 17,145.00 | 205,740.00   | ** VACANT **   |              |             |
| <b>V-B. PLANNING, DESIGN &amp; CONSTRUCTION DIVISION</b> |                                              |    |   |           |              |                |              |             |
| 59                                                       | Division Manager B                           | 23 | 1 | 88,003.00 | 1,056,036.00 | Daymiel        | Kris Jeffrey | Juele       |
| 60                                                       | Supervising Engineer B                       | 17 | 1 | 47,333.00 | 567,996.00   | ** VACANT **   |              |             |
| 61                                                       | Heavy Equipment Operator                     | 9  | 3 | 23,724.00 | 284,688.00   | Maglangit, Jr. | Themestocles | Suan        |
| 62                                                       | Engineering Assistant B                      | 8  | 1 | 21,718.00 | 260,616.00   | ** VACANT **   |              |             |
| 63                                                       | Driver Mechanic B                            | 7  | 1 | 20,482.00 | 245,784.00   | ** VACANT **   |              |             |
| 64                                                       | Driver Mechanic B                            | 7  | 1 | 20,482.00 | 245,784.00   | ** VACANT **   |              |             |
| 65                                                       | Welder B                                     | 6  | 3 | 19,606.00 | 235,272.00   | Badiang        | Tito         | Pikit       |
| 66                                                       | Light Equipment Operator                     | 6  | 1 | 19,308.00 | 231,696.00   | Caernare       | Marlu        | Aleta       |
| 67                                                       | Draftsman B                                  | 6  | 1 | 19,308.00 | 231,696.00   | ** VACANT **   |              |             |
| 68                                                       | Administrative Services Aide                 | 4  | 1 | 17,145.00 | 205,740.00   | ** VACANT **   |              |             |
| <b>V-C. WATER RESOURCES DIVISION</b>                     |                                              |    |   |           |              |                |              |             |
| 69                                                       | Division Manager B                           | 23 | 1 | 88,003.00 | 1,056,036.00 | Padogdog, Jr.  | Cipriano     | Cahilog     |
| 70                                                       | Supervising Engineer A                       | 18 | 1 | 51,398.00 | 616,776.00   | ** VACANT **   |              |             |
| 71                                                       | Water Resources Facilities Operator Foreman  | 12 | 3 | 32,711.00 | 392,532.00   | Magallanes     | Marlou       | Baclion     |
| 72                                                       | Chemist B                                    | 11 | 3 | 30,330.00 | 363,960.00   | Piala          | Charmaine    | Torres      |
| 73                                                       | Senior Auto-Mechanic                         | 10 | 1 | 25,494.00 | 305,928.00   | ** VACANT **   |              |             |
| 74                                                       | Plant Equipment Operator E                   | 10 | 2 | 25,707.00 | 308,484.00   | Wate           | Ian          | Dalaygon    |
| 75                                                       | Senior Water Resources Facilities Operator B | 9  | 1 | 23,332.00 | 279,984.00   | ** VACANT **   |              |             |
| 76                                                       | Forestry Assistant B                         | 8  | 1 | 21,718.00 | 260,616.00   | ** VACANT **   |              |             |
| 77                                                       | Water Resources Facilities Operator B        | 6  | 2 | 19,308.00 | 231,696.00   | Galauro        | Moises       | Amora       |
| 78                                                       | Water Resources Facilities Operator B        | 6  | 2 | 19,457.00 | 233,484.00   | Navarro        | Romer        | Aban        |
| 79                                                       | Water Resources Facilities Operator B        | 6  | 2 | 19,457.00 | 233,484.00   | Dominguez      | Melchor      | Pagao       |
| 80                                                       | Water Resources Facilities Operator B        | 6  | 2 | 19,457.00 | 233,484.00   | Acopiado       | Victor       | Mindoro     |
| 81                                                       | Water Resources Facilities Tender B          | 4  | 2 | 17,277.00 | 207,324.00   | Harayo         | Marcelo      | Secosana    |
| 82                                                       | Water Resources Facilities Tender B          | 4  | 2 | 17,277.00 | 207,324.00   | Hibaya         | Alver        | Lopez       |
| 83                                                       | Water Resources Facilities Tender B          | 4  | 2 | 17,277.00 | 207,324.00   | Anotado        | Crispin      | Bagalanon   |
| 84                                                       | Water Resources Facilities Tender B          | 4  | 2 | 17,277.00 | 207,324.00   | Cuenca         | Reynaldo     | Manag-banag |
| 85                                                       | Plant/Substation Helper C                    | 4  | 2 | 17,277.00 | 207,324.00   | Maghinay       | Josie        | Pon         |
| 86                                                       | Plant/Substation Helper C                    | 4  | 1 | 17,145.00 | 205,740.00   | ** VACANT **   |              |             |
| 87                                                       | Plant/Substation Helper C                    | 4  | 1 | 17,145.00 | 205,740.00   | ** VACANT **   |              |             |
| 88                                                       | Plant/Substation Helper C                    | 4  | 2 | 17,277.00 | 207,324.00   | Mutia          | Roel         | Boctot      |
| 89                                                       | Plant/Substation Helper C                    | 4  | 2 | 17,277.00 | 207,324.00   | Maghinay       | Ricky        | Tamparong   |
| 90                                                       | Plant/Substation Helper C                    | 4  | 2 | 17,277.00 | 207,324.00   | Agan           | Reyen        | Salaveria   |

Prepared by:  
  
 MA. GENELYN O. EMPEYNADO  
 Division Manager B

Checked:  
  
 GRACIELA B. PALUCA  
 Department Manager B

Recommended:  
  
 RUEL D. TABADA  
 General Manager

Approved:  
  
 ENRIQUE V. MONTANO  
 Board Chairperson



Republic of the Philippines  
DIPOLOG CITY WATER DISTRICT

PROJECTED STATEMENT OF CASH FLOWS

Year 2024

**RECEIPTS:**

|                             |   |                       |
|-----------------------------|---|-----------------------|
| Water Sales                 | P | 229,461,778.00        |
| Other Operating Revenues    |   | 4,473,445.00          |
| Septage/Environmental Fee   |   | 7,356,650.00          |
| Water Meter Maintenance Fee |   | 5,490,438.00          |
| Other Income                |   | 83,749.00             |
| Inventories                 |   | 956,360.00            |
| Other Receipts              |   | 46,921.00             |
| <b>Total Receipts</b>       |   | <b>247,869,341.00</b> |

**DISBURSEMENTS:**

|                            |                       |
|----------------------------|-----------------------|
| Salaries and Wages         | 42,255,734.40         |
| Other Personnel Expenses   | 23,084,571.37         |
| Pumping Expenses           | 59,635,320.00         |
| Purchased Water            | 100,000.00            |
| Water Treatment Expenses   | 22,274,990.66         |
| Other O & M                | 38,371,850.67         |
| <b>Total O &amp; M</b>     | <b>185,722,467.10</b> |
| Debt Service               | -                     |
| <b>CAPEX</b>               | <b>68,249,522.54</b>  |
| Franchise Tax              | 3,300,000.00          |
| Inventories                | 1,000,000.00          |
| Others                     | 8,000,000.00          |
| <b>Total Disbursements</b> | <b>266,271,989.64</b> |

**NET CASH INFLOW (OUTFLOW)**

**(18,402,648.64)**

**CASH BALANCE - BEGINNING**

**22,342,186.32**

**CASH BALANCE - END**

**P 3,939,537.68**

Prepared:

JANET R. NADALA  
Div. Mgr., Finance

Recommending Approval:

RUEL D. TABADA  
General Manager

Checked:

GRACELLA B. PALUCA  
Mgr, Admin. & Finance Dept.

Approved:

ENRICO MONTANO  
Board Chairperson

## PROJECTED INCOME STATEMENT BUDGET YEAR 2024

### Operating Revenues

|                                 |                       |
|---------------------------------|-----------------------|
| Water Sales                     | 229,461,778.00        |
| Other Operating Revenues        | 4,473,445.00          |
| Septage/Environmental Fee       | 7,356,650.00          |
| Water Meter Maintenance Fee     | 5,490,438.00          |
| <b>Total Operating Revenues</b> | <b>246,782,311.00</b> |

### Less: Operating Expenses

|                                          |                       |
|------------------------------------------|-----------------------|
| Personal Services                        | 65,340,305.77         |
| Maintenance and Other Operating Expenses | 123,582,161.33        |
| Depreciation Expenses                    | 16,950,483.12         |
| <b>Total Operating Expenses</b>          | <b>205,872,950.22</b> |

### Utility Operating Income

|                   |              |
|-------------------|--------------|
| Add: Other Income | 1,087,030.00 |
|-------------------|--------------|

### Net Income before Interest and Other Deductions

Interest on Long - Term Debts

### NET INCOME(LOSS)

40,909,360.78

41,996,390.78

**41,996,390.78**

Prepared:

JANET R. NADALA  
Div. Mgr., Finance

Recommending Approval:

RUEL D. TABADA  
General Manager

Checked:

GRACELLA B. PALUCA  
Mgr, Admin. & Finance Dept.

Approved:

ENRICO V. MONTANO  
Board Chairperson



Prepared:

JANET R. NADALA  
Div. Mgr., Finance

Checked:

GRACIELA B. PALUCA  
Mgr, Admin. & Finance Dept.

Recommending Approval:

RUEL D. TABADA  
General Manager

Approved:

ENRICO V. MONTANO  
Board Chairperson

# DIPOLOG CITY WATER DISTRICT

## 2024 CAPEX BUDGET

### CARRY OVER CAPEX FROM 2023

| No | Qty | Unit | Description                                     | Unit Cost    | Total        |
|----|-----|------|-------------------------------------------------|--------------|--------------|
| 1  | 1   | Lot  | Pipe Installments                               | 2,020,497.54 | 2,020,497.54 |
| 2  | 2   | Unit | Tri Wheel Vehicles- per Bod Res No. 25          | 250,000.00   | 500,000.00   |
| 3  | 1   | Unit | Passenger Van- Per Bod Res No.25                | 2,000,000.00 | 2,000,000.00 |
| 4  | 1   | Unit | Vacuum Truck - Per Bod Res No. 33               | 1,500,000.00 | 1,500,000.00 |
| 5  | 1   | unit | Hach DR 900 multiparameter portable colorimeter | 180,000.00   | 180,000.00   |

### NEW CAPEX FOR 2024

| No | Qty | Unit  | Description                                                                                                                      | Unit Cost    | Total        |
|----|-----|-------|----------------------------------------------------------------------------------------------------------------------------------|--------------|--------------|
| 1  | 1   | Unit  | Electric Chain hoist w/ maximum lifting height 10 feet, lifting capacity five tons, 220V, three phase.                           | 300,000.00   | 300,000.00   |
| 2  | 4   | Units | 50HP Submersible Pump and Motor, SS 304, Capacity 30lps,TDH 90mtrs,3 phase, 480V,60HZ.                                           | 320,000.00   | 1,280,000.00 |
| 3  | 4   | Units | 30HP Submersible Pump and Motor, SS304, Capacity 21lps, TDH 108 mtrs, 480V, 3Phase, 60HZ                                         | 300,000.00   | 1,200,000.00 |
| 4  | 2   | Units | 2HP Submersible pump and Motor, TDH247ft,cap.25GPM, 240V, single                                                                 | 140,000.00   | 280,000.00   |
| 5  | 1   | Unit  | 15 HP Vertical Inline Multi-Stage centrifugal booster pump and motor assy, 230-440V, 60HZ, Cap 10 lps. TDH 200ft, 3450RPM,SS304. | 300,000.00   | 300,000.00   |
| 6  | 1   | Unit  | 10HP Vertical Inline Multi-Stage centrifugal booster pump and motor Assy, 230V, 60HZ, Cap.96 GPM, TDH 75 mtrs.3450RPM, SS304.    | 180,000.00   | 180,000.00   |
| 7  | 8   | Units | 3HP Self priming centrifugal pump 240 volts, 3450 RPM, Single phase TDH 128ft, Cap. 110GPM.                                      | 48,000.00    | 384,000.00   |
| 9  | 1   | Unit  | 125 HP Submersible Pump and Motor, sand fighter, Cap60 lps, 480V, motor #239115                                                  | 900,000.00   | 900,000.00   |
| 12 | 2   | Units | 30HP (22KW) 220V, 60HZ, 3 Phase, soft start motor control, 90 amps, with enclosure                                               | 300,000.00   | 600,000.00   |
| 13 | 2   | Units | 60HP (45KW) 480V, 60HZ, 3 Phase, soft start motor control , 43 amps, with enclosure                                              | 400,000.00   | 800,000.00   |
| 14 | 1   | Lot   | 25pcs. 6" Diam. UPVC sure loc riser pipe with complete fittings and accessories                                                  | 900,000.00   | 900,000.00   |
| 15 | 2   | unit  | 6" Digital Flow Meter                                                                                                            | 320,000.00   | 640,000.00   |
| 16 | 2   | unit  | 10" Digital Flow Meter                                                                                                           | 500,000.00   | 1,000,000.00 |
| 17 | 1   | Lot   | Rehabilitation of Various Pipelines (Brgy. Miputak,Central, Barra, Biasong and Brgy. Estaka ) 343-N1                             | 2,200,000.00 | 2,200,000.00 |
| 18 | 1   | Lot   | Rehabilitation of Various Pipelines(Brgy. Olingan, Galas, Sta. Filomena, Sta. Isabel and Brgy. Turno ) 343-N2                    | 2,600,000.00 | 2,600,000.00 |
| 19 | 1   | Lot   | Rehabilitation of Various Pipelines(Brgy. Dicayas, Gulayon,Lugdungan, Minaog, and Brgy. Sicayab ) 343-N3                         | 1,800,000.00 | 1,800,000.00 |
| 20 | 1   | Lot   | Rehabilitation of Various Pipelines(Brgy. San Jose, Cogon, Sangkol, Sinaman and Brgy. Punta ) 343-N4                             | 1,300,000.00 | 1,300,000.00 |
| 21 | 1   | Lot   | Septage Treatment Plant Dike                                                                                                     | 500,000.00   | 500,000.00   |

|                        |   |      |                                                                                            |               |                      |
|------------------------|---|------|--------------------------------------------------------------------------------------------|---------------|----------------------|
| 22                     | 1 | Lot  | Structural Integrity Test (IRTP, Main building and reservoirs)                             | 500,000.00    | 500,000.00           |
| 23                     | 1 | Lot  | Pipeline replacement project along Gen. Luna Street                                        | 6,500,000.00  | 6,500,000.00         |
| 25                     | 1 | Lot  | Various 1 " dia. , 1 1/2" dia. & 2"Dia. Pipeline extension.                                | 2,000,000.00  | 2,000,000.00         |
| 26                     | 1 | Lot  | Installation of new service connections (Meter, RPL, & Meter Stand)                        | 4,000,000.00  | 4,000,000.00         |
| 28                     |   |      | Establishment of Laboratory Equipments w/ the following:                                   | 2,963,000.00  |                      |
| 29                     | 1 | unit | Floor Standing Vertical Steam Sterilizer/Autoclave, 40L capacity with Complete Accessories | 600,000.00    | 600,000.00           |
| 30                     | 1 | unit | Hot Plate w/ Magnetic Stirrer                                                              | 75,000.00     | 75,000.00            |
| 31                     | 1 | unit | Oven Sterilizer                                                                            | 60,000.00     | 60,000.00            |
| 32                     | 1 | unit | Microbiological Water Bath                                                                 | 88,000.00     | 88,000.00            |
| 33                     | 1 | set  | Water Purifier/Ultrapur Lab Water System                                                   | 800,000.00    | 800,000.00           |
| 34                     | 1 | unit | Bactincinerator                                                                            | 50,000.00     | 50,000.00            |
| 35                     | 1 | unit | Biosafety Cabinet                                                                          | 800,000.00    | 800,000.00           |
| 36                     | 1 | unit | Refrigerator                                                                               | 100,000.00    | 100,000.00           |
| 37                     | 1 | set  | Membrane Filtration Apparatus, Manifold & Vacuum                                           | 120,000.00    | 120,000.00           |
| 38                     | 1 | unit | Microscope, Binocular, Wide-field Dissecting                                               | 120,000.00    | 120,000.00           |
| 39                     | 1 | unit | Colony Counter, Dark Field                                                                 | 150,000.00    | 150,000.00           |
| 40                     | 1 | lot  | Well Drilling With Transmission Powerline of Well 16 at                                    | 15,000,000.00 | 15,000,000.00        |
| 41                     | 1 | lot  | 6" Ø uPVC Transmission Pipeline for Well 16                                                | 5,600,000.00  | 5,600,000.00         |
| 42                     | 1 | lot  | Well 16 Pumphouse                                                                          | 1,500,000.00  | 1,500,000.00         |
| 43                     | 1 | unit | Foxwell Bluetooth Car Diagnostic Tool All System Active                                    | 30,000.00     | 30,000.00            |
| 44                     | 2 | unit | 8"Ø Pressure Reducing Valve with Coupling                                                  | 440,000.00    | 880,000.00           |
| 45                     | 1 | unit | 10"Ø Pressure Reducing Valve with Coupling                                                 | 645,000.00    | 645,000.00           |
| 46                     | 1 | lot  | Renovation of Pump Station 2                                                               | 500,000.00    | 500,000.00           |
| 47                     | 1 | lot  | Renovation of Pump Station 3 / Motorpool                                                   | 700,000.00    | 700,000.00           |
| 48                     | 1 | lot  | Gulayon-Dicayas Pipeline Project                                                           | 1,267,025.00  | 1,267,025.00         |
| <b>TOTAL NEW CAPEX</b> |   |      |                                                                                            |               | <b>65,449,522.54</b> |

Requested:

**CIPRIANO C. PADOGDOG JR.**  
Water Resources Division Manager

Recommending Approval:

**RUEL D. TABADA**  
General Manager

Approved:

**ENRICO V. MONTANO**  
Chairperson, BOD



**DIPOLOG CITY WATER DISTRICT**  
**2024 CAPEX BUDGET**  
**Commercial Services Department**

**NEW CAPEX FOR 2024**

| No.          | Qty. | Unit | Description                                                                                                                               | Unit Cost           | Total               |
|--------------|------|------|-------------------------------------------------------------------------------------------------------------------------------------------|---------------------|---------------------|
| 1            | 1    | Lot  | 2500 PCS 1/2" PLASTIC WATER METER FOR CHANGE WATER METER FOR COMPLAINTS & REQUESTS AND INSTALLATION FOR NEW CONNECTION @ 900.00 PER MONTH | 2,200,000.00        | 2,200,000.00        |
| <b>TOTAL</b> |      |      |                                                                                                                                           | <b>2,200,000.00</b> | <b>2,200,000.00</b> |

Requested:



**NURSIVA S. TOME**

OIC, Commercial Services Dept.

Recommending Approval:



**RUEL D. TABADA**

General Manager

Approved:



**ENRICO V. MONTANO**

Board Chairperson

2024 PROJECTED WATER SALES

|                        | Res-A     | Res-B   | Res-C   | Res-D  | Gov't.  | Comm'l. | SC-A    | SC-B   | Total     |
|------------------------|-----------|---------|---------|--------|---------|---------|---------|--------|-----------|
| No. of Conn. Beg       | 19,534    | 350     | 433     | 62     | 228     | 840     | 621     | 277    | 22,345    |
| Net Add'l. Conn.       | 1,174     | 6       | 20      | 6      | 18      | 36      | 30      | 10     | 1,300     |
| No. of Conn. End       | 20,708    | 356     | 453     | 68     | 246     | 876     | 651     | 287    | 23,645    |
| Mid-year Conn.         | 20,121    | 353     | 443     | 65     | 237     | 858     | 636     | 282    | 22,995    |
| Ave. cons/mo./conn.    | 17.64     | 26.03   | 30.86   | 35.06  | 75.96   | 32.98   | 13.70   | 13.44  | 19.09     |
| Ave. cons/mo. In cu.m. | 354,934   | 9,189   | 13,671  | 2,279  | 18,003  | 28,297  | 8,713   | 3,790  | 438,876   |
| Total cons/yr in cu.m. | 4,259,213 | 110,263 | 164,052 | 27,347 | 216,030 | 339,562 | 104,558 | 45,481 | 5,266,507 |

| CLASSIFICATION | Average Connection | Average Consumption | Minimum Charge | 11-20        | 21-30        | 31-40      | 41-50      | 51 up      | Water Sales Computation for ave, cons./mo./conn. (1/2 w.m.) | Add: Variation of big diameter water meter (3/4, 1, 1 1/2, 2, 4) and minimum consumption | Average Monthly Water Sales |
|----------------|--------------------|---------------------|----------------|--------------|--------------|------------|------------|------------|-------------------------------------------------------------|------------------------------------------------------------------------------------------|-----------------------------|
| Residential A  | 20,121             | 17.64               | 5,935,695.00   | 7,248,107.35 |              |            |            |            | 13,183,802.35                                               | 19%                                                                                      | 15,688,724.79               |
| Residential B  | 353                | 26.03               | 156,202.50     | 249,747.50   | 159,644.25   |            |            |            | 565,594.25                                                  | 19%                                                                                      | 673,057.16                  |
| Residential C  | 443                | 30.86               | 228,698.75     | 365,475.00   | 387,625.00   | 32,059.47  |            |            | 1,013,856.22                                                | 19%                                                                                      | 1,206,491.28                |
| Residential D  | 65                 | 35.06               | 38,350.00      | 61,295.00    | 60,287.50    | 29,206.32  |            |            | 189,138.82                                                  | 19%                                                                                      | 225,075.20                  |
| Government     | 237                | 75.96               | 69,915.00      | 111,745.50   | 118,500.00   | 125,610.00 | 132,957.00 | 364,229.18 | 922,956.68                                                  | 19%                                                                                      | 1,098,318.45                |
| Commercial     | 858                | 32.98               | 506,220.00     | 809,094.00   | 858,000.00   | 143,438.72 |            |            | 2,316,752.72                                                | 19%                                                                                      | 2,756,935.74                |
| Semi-Comm'l. A | 636                | 13.70               | 328,335.00     | 194,139.00   |              |            |            |            | 522,474.00                                                  | 19%                                                                                      | 621,744.06                  |
| Semi-Comm'l. B | 282                | 13.44               | 124,785.00     | 68,633.16    |              |            |            |            | 193,418.16                                                  | 19%                                                                                      | 230,167.61                  |
| TOTAL          | 22,995             | 19.09               | 7,388,201.25   | 9,108,236.51 | 1,584,056.75 | 330,314.51 | 132,957.00 | 364,229.18 | 18,907,995.20                                               |                                                                                          | 22,500,514.29               |

Total Water Sales for (Apr.-Dec. 2024) 22,500,514.29 x 9 202,504,628.61

Total Water Sales for (Jan.-Mar. 2024) 15,790,926.82 x 3 47,372,780.46

TOTAL WATER SALES 249,877,409.07

Water Rates:

| Classification         | Res-A  | Res-B  | Res-C  | Res-D  | Gov't. | Comm'l. | SC-A   | SC-B   |
|------------------------|--------|--------|--------|--------|--------|---------|--------|--------|
| Min. Charge (Jan-June) | 295.00 | 442.50 | 516.25 | 590.00 | 295.00 | 590.00  | 516.25 | 442.50 |
| 11-20 cu.m.            | 47.15  | 70.75  | 82.50  | 94.30  | 47.15  | 94.30   | 82.50  | 70.75  |
| 21-30 cu.m.            | 50.00  | 75.00  | 87.50  | 100.00 | 50.00  | 100.00  | 87.50  | 75.00  |
| 31-40 cu.m.            | 53.00  | 79.50  | 92.75  | 106.00 | 53.00  | 106.00  | 92.75  | 79.50  |
| 41-50 cu.m.            | 56.10  | 84.15  | 98.20  | 112.20 | 56.10  | 112.20  | 98.20  | 84.15  |
| 51-up cu.m.            | 59.20  | 88.80  | 103.60 | 118.40 | 59.20  | 118.40  | 103.60 | 88.80  |

Prepared by:

Recommending Approval:

Approved:

NURSIVA S. TOME

RUEL D. TABADA

ENRICO V. MONTANO

OID-Commercial Serv. Dept.

General Manager

Board Chairperson

DipCWD 2024 Budget

## ESTIMATED RECEIPTS FROM WATER BILLS BUDGET YEAR 2024

|                              | Budgeted<br>2022   | Actual<br>Jan-Sep 2022 | Projected<br>Jan-Dec 2022 | Budgeted<br>2023   | Variance<br>(Budget) |
|------------------------------|--------------------|------------------------|---------------------------|--------------------|----------------------|
| Current Year                 | 152,579,963        | 102,594,910.60         | 136,793,214               | 223,787,662        | 46.67%               |
| Arrears - Previous Years     | 6,051,546          | 5,763,542.67           | 7,684,724                 | 5,674,116          | -6.24%               |
| <b>TOTAL EST. COLLECTION</b> | <b>158,631,509</b> | <b>108,358,453</b>     | <b>144,477,938</b>        | <b>229,461,778</b> | <b>40.43%</b>        |

Computation:

|                                                       |             |
|-------------------------------------------------------|-------------|
| Total Projected Water Sales 2023                      | 249,877,409 |
| % Collection Efficiency                               | 93%         |
| Net Collectible Water Sales 2023                      | 232,385,990 |
| Less: Estimated Sales Discount and Billing Adjustment | -8,598,328  |
| Estimated Collection (Current Year)                   | 223,787,662 |

|                                    |            |
|------------------------------------|------------|
| A/R as of September 30, 2022       | 28,370,578 |
| Est. Coll. Rate                    | 20%        |
| Estimated Collection (Prev. Years) | 5,674,116  |

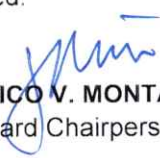
Prepared by:

  
**NURSIVA S. TOME**  
OIC-Commercial Serv. Dep't.

Recommending Approval:

  
**RUEL D. TABADA**  
General Manager

Approved:

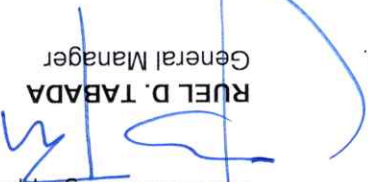
  
**ENRICO V. MONTANO**  
Board Chairperson

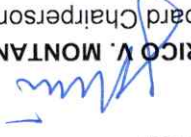


OTHER OPERATING REVENUES BUDGET  
BUDGET YEAR 2024

| Budgeted<br>2022       | Actual<br>Jan-Sep 2022 | Projected<br>Jan-Dec 2022 | Budgeted<br>2023 | Variance<br>(Budget) |
|------------------------|------------------------|---------------------------|------------------|----------------------|
| 1,912,341              | 1,383,851              | 1,845,135                 | 2,029,648        | 6.13%                |
| MISC. SERVICE REVENUES |                        |                           |                  |                      |

Prepared by:  
  
NURSIVA S. TOME  
OIC-Commercial Serv. Dept.

Recommending Approval:  
  
RUEL D. TABADA  
General Manager

Approved:  
  
ENRICO V. MONTANO  
Board Chairperson

# OTHER INCOME BUDGET BUDGET YEAR 2024

| Budgeted<br>2022 | Actual<br>Jan-Sep 2022 | Projected<br>Jan-Dec 2022 | Budgeted<br>2023 | Variance<br>(Budget) |
|------------------|------------------------|---------------------------|------------------|----------------------|
|------------------|------------------------|---------------------------|------------------|----------------------|

|                                                        |         |         |         |           |         |
|--------------------------------------------------------|---------|---------|---------|-----------|---------|
| A. REVENUES FROM LEASE OF<br>OTHER PHYSICAL PROPERTIES | 13,100  | 32,659  | 43,546  | 47,901    | 265.65% |
| B. MISC. NON-OPER. REVENUES                            | 543,643 | 581,887 | 775,850 | 853,435   | 56.98%  |
| C. INTEREST REVENUES                                   | 79,549  | 114,418 | 152,558 | 167,813   | 110.96% |
| D. WATER METER MAINTENANCE<br>REVENUE                  | 0       | 0       | 0       | 5,436,480 | 0.00%   |
| E. SEPTAGE/ENVIRONMENTAL FEE                           |         |         |         |           |         |

|       |         |         |         |           |        |
|-------|---------|---------|---------|-----------|--------|
| TOTAL | 636,292 | 728,965 | 971,953 | 6,505,629 | 86.72% |
|-------|---------|---------|---------|-----------|--------|

Prepared by:  
  
**NURSIVA S. TOME**  
 OIC-Commercial Serv. Dept.

Recommending Approval:  
  
**RUEL D. TABADA**  
 General Manager

Approved:  
  
**ENRICO V. MONTANO**  
 Board Chairperson

**Dipolog City Water District**  
**Engineering and Operations Department**

**2024 PROPOSED BUDGET SUMMARY**

| A/C No.                | ACCOUNT NAME                                     | 2022         |              | 2023         |                                    |                                              | 2024            |
|------------------------|--------------------------------------------------|--------------|--------------|--------------|------------------------------------|----------------------------------------------|-----------------|
|                        |                                                  | Appropriated | Disbursed    | Budget       | Expenditures as of October 31,2023 | Anticipated Budget expend.until Dec. 31,2023 | Proposed Budget |
| I. Salaries and wages: |                                                  |              |              |              |                                    |                                              |                 |
| 700                    | Source Supply-Operation supervision              | 1,209,456.00 | -            | 0.00         | -                                  | -                                            | 1,232,280.00    |
| 701                    | Source of Supply-Operation Labor                 | 1,594,176.00 | 1,536,373.95 | 2,273,172.00 | 1,368,558.68                       | 2,052,838.02                                 | 2,720,052.00    |
| 724                    | Pumping Labor and expenses                       | 3,692,976.00 | 3,498,573.17 | 3,931,572.00 | 2,421,477.07                       | 3,632,215.61                                 | 3,941,520.00    |
| 742                    | Operation labor & Expenses                       | 899,580.00   | 900,624.00   | 1,126,512.00 | 785,300.00                         | 1,177,950.00                                 | 1,127,952.00    |
| 760                    | TRANSMISSION & DISTRIBUTION - MAINT. SUPERVISION | -            | -            | -            | -                                  | -                                            | -               |
| 765-C                  | Maint. Of Services- Labor                        | 3,676,590.52 | 1,190,931.62 | 1,000,000.00 | 1,732,951.54                       | 2,599,427.31                                 | 2,500,000.00    |
| 765-B                  | Maint. Of Sevices -Flushing                      | 956,361.43   | 828,828.52   | 1,200,000.00 | 1,191,432.12                       | 1,787,148.18                                 | 1,200,000.00    |
| 763-B                  | Trans. & Dist. Maint.                            | 2,385,588.00 | 2,333,318.26 | 3,210,588.00 | 2,052,050.00                       | 3,078,075.00                                 | 3,220,644.00    |
| 821                    | Overtime & holiday pay                           | 600,000.00   | 695,669.76   | 600,000.00   | 582,073.89                         | 873,110.84                                   | 600,000.00      |
| 729                    | Labor-pumping Exp.                               | 1,500,000.00 | 1,659,627.45 | 1,867,852.80 | 1,662,696.08                       | 2,494,044.12                                 | 2,865,244.80    |
| 759                    | Labor-Trans./District Exp.                       | 5,000.00     | -            | 5,000.00     | -                                  | -                                            | 5,000.00        |
| 850                    | Labor-Maint.Gen. Plant                           | 2,560,000.00 | 2,359,728.30 | 2,421,936.00 | 1,879,200.95                       | 2,818,801.43                                 | 2,656,579.20    |
| 850-1                  | S &I Bamboo Forest Park                          | 700,000.00   | 255,095.28   | 357,984.00   | 365,699.94                         | 548,549.91                                   | 386,496.00      |

**II. Supplies and Materials Expense:**

|       |                                   |              |               |               |               |               |               |
|-------|-----------------------------------|--------------|---------------|---------------|---------------|---------------|---------------|
| 744   | Chemicals for water treatment     | 8,500,000.00 | 12,496,540.04 | 20,785,000.00 | 14,013,646.96 | 21,020,470.44 | 22,124,990.66 |
| 840-A | Fuel oil lubricants -office       | 140,000.00   | 450,090.67    | 450,090.67    | 246,744.67    | 370,117.01    | 450,090.67    |
| 840-B | Fuel oil lubricants - maintenance | 1,385,000.00 | 2,158,616.42  | 2,158,616.42  | 1,514,768.29  | 2,272,152.44  | 2,300,000.00  |
| 848-B | Semi-expendable Mach. & Eqpt.     | 176,000.00   | 54,380.01     | 100,000.00    | -             | -             | 100,000.00    |

**III. Generation, Transmission, and Distribution expense:**

|     |                                 |              |              |              |            |              |              |
|-----|---------------------------------|--------------|--------------|--------------|------------|--------------|--------------|
| 702 | Miscellaneous-Adopt a Mountain  | 1,000,000.00 | 577,548.00   | 1,000,000.00 | 181,923.48 | 272,885.22   | 500,000.00   |
| 703 | Purchased water                 | 100,000.00   | -            | 100,000.00   | 60,477.45  | 90,716.18    | 100,000.00   |
| 707 | Maint. Of struct & Improvements | 265,000.00   | 442,534.15   | 500,000.00   | 406,940.91 | 610,411.37   | 650,000.00   |
| 723 | fuel for power production       | 994,980.00   | 1,937,311.30 | 2,193,240.00 | 740,965.00 | 1,111,447.50 | 1,211,700.00 |



|     |                              |               |               |               |               |               |               |
|-----|------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 726 | Power purchased for pumping  | 30,581,250.00 | 38,013,813.02 | 56,854,200.00 | 38,147,281.06 | 57,220,921.59 | 57,058,620.00 |
| 731 | power production for Pumping | 174,000.00    | 104,129.00    | 100,000.00    | 69,388.39     | 104,082.59    | 105,000.00    |
| 732 | Pumping Operations           | 443,000.00    | 1,182,824.79  | 1,182,824.79  | 680,627.61    | 1,020,941.42  | 1,100,000.00  |
| 748 | Water treatment Equipment    | 10,000.00     | -             | 50,000.00     | 1,706.09      | 2,559.14      | 50,000.00     |

#### IV. Repair and Maintenance Expense

|       |                                             |              |              |              |              |              |              |
|-------|---------------------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|
| 371-B | BAMBOO FOREST PARK STRUCTURES/ IMPROVEMENTS | -            | -            | -            | -            | -            | 300,000.00   |
| 747   | Water Treatment structures/imprve           | 50,000.00    | -            | 50,000.00    | 93323.2      | -            | 100,000.00   |
| 762   | Reservoir and Tanks                         | 125,000.00   | 242,221.07   | 300,000.00   | 105,000.00   | 157,500.00   | 160,000.00   |
| 765-A | Maintenance of Ser.-Materials               | 3,060,000.00 | 1,164,730.44 | 1,800,000.00 | 1,435,792.96 | 2,153,689.44 | 2,300,000.00 |
| 850-A | Admin. Structures and Improvements          | 1,000,000.00 | 906,321.20   | 906,321.20   | 1,092,416.02 | 1,638,624.03 | 1,650,000.00 |
| 850-B | Machinery and Equipment                     | 230,000.00   | 178,369.01   | 178,369.01   | 149,458.12   | 224,187.18   | 230,000.00   |
| 850-C | furnitures and Fixtures                     | 25,000.00    | -            | 25,000.00    | 2,011.16     | 3,016.74     | 50,000.00    |
| 850-D | Transportation equipment                    | 1,610,000.00 | 1,273,219.21 | 1,273,219.21 | 1,282,269.20 | 1,923,403.80 | 2,500,000.00 |
| 850-E | Power Operated Equipment                    | 227,000.00   | 375,707.71   | 350,000.00   | 165,153.81   | 247,730.72   | 300,000.00   |
| 850-F | Construction Equipment                      | 129,000.00   | 64,227.80    | 100,000.00   | 49,761.00    | 74,641.50    | 100,000.00   |
| 850-G | Power Production Equipment                  | 5,000.00     | 15,512.54    | 20,000.00    | 26,595.09    | 39,892.64    | 40,000.00    |
| 850-H | Office Pumping Equipment                    | 2,500.00     | 764.99       | 2,500.00     | -            | -            | 50,000.00    |
| 850-I | Communications equipment                    | 50,000.00    | 13,442.01    | 20,000.00    | 11,518.00    | 17,277.00    | 20,000.00    |
| 850-J | Tools,Shop and Garage Equipment             | 30,000.00    | 22,696.12    | 30,000.00    | 41,619.21    | 62,428.82    | 65,000.00    |
| 850-K | Laboratory Equipment                        | 50,000.00    | 22,852.01    | 164,475.00   | 30,080.00    | -            | 100,000.00   |

#### V. Other Administrative and General Expense

|              |                                |           |           |           |           |           |                       |
|--------------|--------------------------------|-----------|-----------|-----------|-----------|-----------|-----------------------|
| 756          | Survey Expense                 | 25,000.00 | -         | 25,000.00 | -         | -         | 25,000.00             |
| 831-E        | Communications Expenses        | 10,000.00 | 7,449.99  | 10,000.00 | 6,050.00  | 9,075.00  | 10,000.00             |
| 837-B        | Regul.Reqmnts.Exp.-Permit fees | 70,000.00 | 77,631.28 | 70,000.00 | 26,670.19 | 40,005.29 | 60,000.00             |
| <b>TOTAL</b> |                                |           |           |           |           |           | <b>116,266,169.33</b> |

Submitted:

CIPRIANO C. PADOGDOG JR.  
OIC-Eng'g & Ops. Department Manager

Recommending Approval:

RUEL D. TABADA  
General Manager

Approved:

ENRICO V. MONTANO  
Board Chairperson

**I. SALARIES AND WAGES:**

|                                                                   |                  |                                          |                           |              |
|-------------------------------------------------------------------|------------------|------------------------------------------|---------------------------|--------------|
| ACCOUNT NO.                                                       | :                | 700                                      |                           |              |
| ACCOUNT NAME                                                      | :                | SOURCE OF SUPPLY - OPERATION SUPERVISION |                           |              |
| This represents the salary of the Engineering Department Manager. |                  |                                          |                           |              |
| Position/<br>Designation                                          | Name of Employee | Budgeted<br>Mo. Salary                   | Budgeted<br>Annual Salary | Total        |
| Dept. Manager B                                                   | vacant           | 102,690.00                               | 1,232,280.00              | 1,232,280.00 |
| Total                                                             |                  |                                          |                           | 1,232,280.00 |

|                                                                                   |                           |                                    |                           |              |
|-----------------------------------------------------------------------------------|---------------------------|------------------------------------|---------------------------|--------------|
| ACCOUNT NO.                                                                       | :                         | 701                                |                           |              |
| ACCOUNT NAME                                                                      | :                         | SOURCE OF SUPPLY - OPERATION LABOR |                           |              |
| This represents the salary of Planning, Design & Construction Division Personnel. |                           |                                    |                           |              |
| Position/<br>Designation                                                          | Name of Employee          | Budgeted<br>Mo. Salary             | Budgeted<br>Annual Salary | Total        |
| Division Manager B                                                                | Kris Jeffrey J. Daymiel   | 80,003.00                          | 960,036.00                | 960,036.00   |
| Sup. Engineer B                                                                   | Vacant                    |                                    |                           | -            |
| Heavy Eqpt. Opr.                                                                  | Themestocles S. Maglangit | 21,304.00                          | 255,648.00                | 255,648.00   |
| Engineering Asst. B                                                               | vacant                    | 19,744.00                          | 236,928.00                | 236,928.00   |
| Driver Mechanic                                                                   | vacant                    | 18,620.00                          | 223,440.00                | 223,440.00   |
| Driver Mechanic                                                                   | vacant                    | 18,620.00                          | 223,440.00                | 223,440.00   |
| Light. Eqpt. Opr.                                                                 | Moises A. Galaura         | 17,553.00                          | 210,636.00                | 210,636.00   |
| Welder B                                                                          | Tito P. Badiang           | 17,688.00                          | 212,256.00                | 212,256.00   |
| Draftsman                                                                         | vacant                    | 17,553.00                          | 210,636.00                | 210,636.00   |
| Admin. Serv. Aide                                                                 | vacant                    | 15,586.00                          | 187,032.00                | 187,032.00   |
| Total                                                                             |                           |                                    |                           | 2,720,052.00 |

|                                                                     |                           |                        |                           |              |
|---------------------------------------------------------------------|---------------------------|------------------------|---------------------------|--------------|
| ACCOUNT NO.                                                         | :                         | 724                    |                           |              |
| ACCOUNT NAME                                                        | :                         | PUMPING LABOR          |                           |              |
| This represents the salaries of Water Resources Division Personnel. |                           |                        |                           |              |
| Position/<br>Designation                                            | Name of Employee          | Budgeted<br>Mo. Salary | Budgeted<br>Annual Salary | Total        |
| Division Manager B                                                  | Cipriano C. Padogdog, Jr. | 80,003.00              | 960,036.00                | 960,036.00   |
| Sup. Engineer A                                                     | Vacant                    |                        |                           |              |
| Chemist B                                                           | Charmaine T. Piala        | 27,573.00              | 330,876.00                | 330,876.00   |
| Senior Auto-Mechanic                                                | Vacant                    | 23,370.00              | 280,440.00                | 280,440.00   |
| Plant Eqpt. Opr. E                                                  | Ian D. Wate               | 23,370.00              | 280,440.00                | 280,440.00   |
| Sr. Water Res. Facil. Opr. B                                        | Vacant                    | 21,304.00              | 255,648.00                | 255,648.00   |
| Forestry Assistant B                                                | Vacant                    | 19,744.00              | 236,928.00                | 236,928.00   |
| Water Res. Facil. Opr. B                                            | Melchor P. Dominguez      | 17,688.00              | 212,256.00                | 212,256.00   |
| Water Res. Facil. Opr. B                                            | Romer A. Navarro          | 17,688.00              | 212,256.00                | 212,256.00   |
| Water Res. Facil. Opr. B                                            | Moises A. Galaura         | 17,688.00              | 212,256.00                | 212,256.00   |
| Water Res. Facil. Opr. B                                            | Victor M. Acopiado        | 17,688.00              | 212,256.00                | 212,256.00   |
| Water Res. Facil. Tender B                                          | Marcelo S. Harayo         | 15,586.00              | 187,032.00                | 187,032.00   |
| Water Res. Facil. Tender B                                          | Alver L. Hibaya           | 15,586.00              | 187,032.00                | 187,032.00   |
| Water Res. Facil. Tender B                                          | Crispin B. Anotado        | 15,586.00              | 187,032.00                | 187,032.00   |
| Water Res. Facil. Tender B                                          | Reynaldo M. Cuenca        | 15,586.00              | 187,032.00                | 187,032.00   |
| Total                                                               |                           |                        |                           | 3,941,520.00 |

|                                                                     |                   |                                   |                           |              |
|---------------------------------------------------------------------|-------------------|-----------------------------------|---------------------------|--------------|
| ACCOUNT NO.                                                         | :                 | 742                               |                           |              |
| ACCOUNT NAME                                                        | :                 | WATER TREATMENT OPERATION - LABOR |                           |              |
| This represents the salary of the water treatment plant assistants. |                   |                                   |                           |              |
|                                                                     |                   | Budgeted<br>Mo. Salary            | Budgeted<br>Annual Salary | Total        |
| Plant/Substation Helper C                                           | Josie P. Maghinay | 15,706.00                         | 188,472.00                | 188,472.00   |
| Plant/Substation Helper C                                           | Vacant            | 15,586.00                         | 187,032.00                | 187,032.00   |
| Plant/Substation Helper C                                           | Roel B. Mutia     | 15,706.00                         | 188,472.00                | 188,472.00   |
| Plant/Substation Helper C                                           | Ricky T. Maghinay | 15,706.00                         | 188,472.00                | 188,472.00   |
| Plant/Substation Helper C                                           | Reyen S. Agan     | 15,706.00                         | 188,472.00                | 188,472.00   |
| Plant/Substation Helper C                                           | Vacant            | 15,586.00                         | 187,032.00                | 187,032.00   |
| Total                                                               |                   |                                   |                           | 1,127,952.00 |



|                                                            |                  |                                                  |                           |       |  |
|------------------------------------------------------------|------------------|--------------------------------------------------|---------------------------|-------|--|
| ACCOUNT NO.                                                | :                | 760                                              |                           |       |  |
| ACCOUNT NAME                                               | :                | TRANSMISSION & DISTRIBUTION - MAINT. SUPERVISION |                           |       |  |
| This represents the salary of the Maintenance Supervisors. |                  |                                                  |                           |       |  |
| Position/<br>Designation                                   | Name of Employee | Budgeted<br>Mo. Salary                           | Budgeted<br>Annual Salary | Total |  |
| Division Manager B                                         | Vacant           |                                                  |                           | -     |  |
|                                                            |                  |                                                  |                           | Total |  |
|                                                            |                  |                                                  |                           | -     |  |

|                                                                                   |   |                                                  |
|-----------------------------------------------------------------------------------|---|--------------------------------------------------|
| 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                                            |
|                                                                                   |   | 2,500,000.00                                     |

|                                                        |   |                                            |       |              |
|--------------------------------------------------------|---|--------------------------------------------|-------|--------------|
| ACCOUNT NO.                                            | : | 765-B                                      |       |              |
| ACCOUNT NAME                                           | : | MAINTENANCE OF SERVICES - FLUSHING - LABOR |       |              |
| This represents the labor cost of flushing activities. |   |                                            | Total | 1,200,000.00 |

|                                                              |                       |                                           |            |              |            |
|--------------------------------------------------------------|-----------------------|-------------------------------------------|------------|--------------|------------|
| ACCOUNT NO.                                                  | :                     | 763-B                                     |            |              |            |
| ACCOUNT NAME                                                 | :                     | TRANSMISSION & DISTRIBUTION - MAINTENANCE |            |              |            |
| This represents salary of the Maintenance Section Personnel. |                       |                                           |            |              |            |
| Division Manager B.                                          | Felix Z. Cavan III    | 80,003.00                                 | 960,036.00 |              | 960,036.00 |
| Wtr/Sew. Maint. Gen. Frman                                   | Vacant                |                                           |            |              | -          |
| Sr. Wtr/Sew. Maint. Man B                                    | Joephel Rey B. Sendil | 23,370.00                                 | 280,440.00 |              | 280,440.00 |
| Wtr/Sew. Maint. Man A                                        | Rudy B Fernandez      | 19,923.00                                 | 239,076.00 |              | 239,076.00 |
| Wtr/Sew. Maint. Man A                                        | Ronald Q. Galeza      | 19,923.00                                 | 239,076.00 |              | 239,076.00 |
| Wtr./Sew. Maint. Man C                                       | Roy M. Acopiado       | 15,706.00                                 | 188,472.00 |              | 188,472.00 |
| Wtr./Sew. Maint. Man C                                       | Elmar A. Galinato     | 15,706.00                                 | 188,472.00 |              | 188,472.00 |
| Wtr./Sew. Maint. Man C                                       | Eliazar S. Mendosa    | 15,706.00                                 | 188,472.00 |              | 188,472.00 |
| Wtr./Sew. Maint. Man C                                       | Modesto C. Tabada Jr. | 15,706.00                                 | 188,472.00 |              | 188,472.00 |
| Admin. Serv. Aide                                            | vacant                | 15,586.00                                 | 187,032.00 |              | 187,032.00 |
| Admin. Serv. Aide                                            | vacant                | 15,586.00                                 | 187,032.00 |              | 187,032.00 |
| Driver                                                       | vacant                | 15,586.00                                 | 187,032.00 |              | 187,032.00 |
| Driver                                                       | vacant                | 15,586.00                                 | 187,032.00 |              | 187,032.00 |
|                                                              |                       |                                           | Total      | 3,220,644.00 |            |

|                                                                                                                                                                                                                      |   |              |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|--------------|
| 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        |
|                                                                                                                                                                                                                      |   | 600,000.00   |

|                                                          |                  |                          |                           |              |
|----------------------------------------------------------|------------------|--------------------------|---------------------------|--------------|
| ACCOUNT NO.                                              | :                | 729                      |                           |              |
| ACCOUNT NAME                                             | :                | LABOR - PUMPING EXPENSES |                           |              |
| This represents payment of labor for Pumping Operations. |                  |                          |                           |              |
| Position/Designation                                     | No. of Employess | Budgeted Mo.<br>Salary   | Budgeted Annual<br>Salary |              |
| Laborer -A                                               | 1                | 10,533.60                | 126,403.20                | 126,403.20   |
| Office Worker - A                                        | 1                | 11,774.40                | 141,292.80                | 141,292.80   |
| Licensed Skilled Worker A                                | 3                | 11,774.40                | 423,878.40                | 423,878.40   |
| Licensed Professional- A                                 | 1                | 12,408.00                | 148,896.00                | 148,896.00   |
| Licensed Professional- B                                 | 1                | 14,608.00                | 175,296.00                | 175,296.00   |
| Non-Licensed Skilled Worker-B                            | 9                | 13,340.80                | 1,440,806.40              | 1,440,806.40 |
| Non-Licensed Skilled Worker-A                            | 2                | 11,140.80                | 267,379.20                | 267,379.20   |
| Non Licensed / Technical -A                              | 1                | 11,774.40                | 141,292.80                | 141,292.80   |
|                                                          |                  |                          | Total                     | 2,865,244.80 |



|                                                                      |   |                                              |
|----------------------------------------------------------------------|---|----------------------------------------------|
| ACCOUNT NO.                                                          | : | 759                                          |
| ACCOUNT NAME                                                         | : | LABOR - TRANSMISSION & DISTRIBUTION EXPENSES |
| This represents payment of labor for Maint. Of Trans. & Dist. Lines. |   |                                              |
| Total                                                                |   | 5,000.00                                     |

|                                                               |                                        |
|---------------------------------------------------------------|----------------------------------------|
| ACCOUNT NO.                                                   | : 850                                  |
| ACCOUNT NAME                                                  | : LABOR - Maintenance of General Plant |
| This represents payment of labor for Maint. of General Plant. |                                        |

| Position/Designation            | No. of Employess | Budgeted Mo. Salary | Budgeted Annual Salary |              |
|---------------------------------|------------------|---------------------|------------------------|--------------|
| Non- Licensed/ Technical -A     | 1                | 11,774.40           | 141,292.80             | 141,292.80   |
| Non- Licensed/ Technical -B     | 1                | 13,974.40           | 167,692.80             | 167,692.80   |
| Non- Licensed Skilled Worker -A | 7                | 11,140.80           | 935,827.20             | 935,827.20   |
| Licensed Skilled Worker-A       | 5                | 11,774.40           | 706,464.00             | 706,464.00   |
| Laborer-A                       | 3                | 10,533.60           | 379,209.60             | 379,209.60   |
| Resident Engr./Supervisor       | 1                | 15,400.00           | 184,800.00             | 184,800.00   |
| Office Worker A                 | 1                | 11,774.40           | 141,292.80             | 141,292.80   |
| Total                           |                  |                     |                        | 2,656,579.20 |

|                                                                                        |                             |
|----------------------------------------------------------------------------------------|-----------------------------|
| ACCOUNT NO.                                                                            | : 850-1                     |
| ACCOUNT NAME                                                                           | : S& I (Bamboo Forest Park) |
| This represents payment of labors for maintenance and protection of bamboo forest park |                             |

| Position/Designation           | No. of Employess | Budgeted Mo. Salary | Budgeted Annual Salary |            |
|--------------------------------|------------------|---------------------|------------------------|------------|
| Non- Licensed Skilled Worker-A | 1                | 11,140.80           | 133,689.60             | 133,689.60 |
| Laborer- A                     | 2                | 10,533.60           | 252,806.40             | 252,806.40 |
| Total                          |                  |                     |                        | 386,496.00 |

## 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                               | 11,160,000.00 |
| Contingency for Price escalation (Chlorine Dioxide)    | 660,000.00    |
| Contingency Fund for Repeat Order (Chlorine Dioxide)   | 1,340,625.00  |
| Cost of Sodium Hypochlorite                            | 6,750,000.00  |
| Contingency for Price escalation (Sodium Hypochlorite) | 337,500.00    |
| Contingency for Repeat Order (Sodium Hypochlorite)     | 140,625.00    |
| Cost of Bacti Test and Phy./Chem. Exam. of Raw Water   | 625,000.00    |

| Quantity | Unit   | Description                                                  | Unit Cost  |               |
|----------|--------|--------------------------------------------------------------|------------|---------------|
| 1        | Pack   | AquaCHROM ECC                                                | 45,000.00  | 45,000.00     |
| 100      | PC     | 120ml Shrink-banded vessels w/sodium thiosulfate             | 83.16      | 8,315.66      |
| 10       | BOT.   | Glycine Reagent                                              | 2,300.00   | 23,000.00     |
| 5        | Packs  | Ferover Iron Reagent                                         | 2,394.00   | 11,970.00     |
| 10       | Packs  | DPD Free Chlorine Reagent                                    | 1,984.50   | 19,845.00     |
| 1        | PC     | P/A Comparator                                               | 3,000.00   | 3,000.00      |
| 6        | Bundle | Plastic Bottle 330ml w/cap                                   | 1,155.00   | 6,930.00      |
| 50       | Cont.  | Distilled Drinking Water (10L)                               | 80.00      | 4,000.00      |
| 1        | Lot    | Various Laboratory Materials/Glasswares                      | 300,000.00 | 300,000.00    |
| 1        | Lot    | Culture Media/Reagents                                       | 446,680.00 | 446,680.00    |
| 1        | Lot    | Consumables                                                  | 57,000.00  | 57,000.00     |
| 1        | Lot    | Safety/PPE                                                   | 15,500.00  | 15,500.00     |
| 1        | Lot    | Quality Control Standards/Preventive Maintenance/Calibration | 130,000.00 | 130,000.00    |
| 1        | unit   | Vortex Mixer                                                 | 40,000.00  | 40,000.00     |
| Total    |        |                                                              |            | 22,124,990.66 |

|                                                                                                                                    |   |                                   |
|------------------------------------------------------------------------------------------------------------------------------------|---|-----------------------------------|
| 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 450,090.67                  |

|                                                                                                                                                                       |   |                                        |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|----------------------------------------|
| 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 2,300,000.00                     |

|                                                                                              |   |                                            |
|----------------------------------------------------------------------------------------------|---|--------------------------------------------|
| 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 100,000.00                           |

### III. 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 (169 has. of forest rehabilitation project in collaboration with DENR) |   |                                               |
|                                                                                                                                                                                    |   | Total 500,000.00                              |

|                                                                     |   |                  |
|---------------------------------------------------------------------|---|------------------|
| ACCOUNT NO.                                                         | : | 703              |
| ACCOUNT NAME                                                        | : | PURCHASED WATER  |
| This represents cost of water purchased from Polanco Water District |   |                  |
|                                                                     |   | Total 100,000.00 |

|                                                                                                                                                                                        |   |                                            |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|--------------------------------------------|
| 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 650,000.00                           |

|                                                                                                                                                                                  |    |                           |    |   |   |              |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|---------------------------|----|---|---|--------------|
| 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                                                                                                                                                                     | 75 | liters x P60.00           | 12 | 2 | = | 108,000.00   |
| Pumps 2 & 3                                                                                                                                                                      | 50 | liters x P60.00           | 12 | 2 | = | 72,000.00    |
| Pumps 5, 6, 7 & 11                                                                                                                                                               | 75 | liters x P60.00           | 12 | 4 | = | 216,000.00   |
| Pump 9                                                                                                                                                                           | 75 | liters x P60.00           | 12 |   | = | 54,000.00    |
| Pumps 12 & 13                                                                                                                                                                    | 50 | liters x P60.00           | 12 | 2 | = | 72,000.00    |
| Pumps 14 & 15                                                                                                                                                                    | 75 | liters x P60.00           | 12 | 2 | = | 108,000.00   |
| Dicayas Booster                                                                                                                                                                  | 50 | liters x P60.00           | 12 |   | = | 36,000.00    |
| Estaka & Sicayab Booster                                                                                                                                                         | 75 | liters x P60.00           | 12 | 2 | = | 108,000.00   |
| Oil and Lubricants : 10 drums, 200li/drum @ P38,000.00/drum                                                                                                                      |    |                           |    |   |   | = 380,000.00 |
| Sub-Total                                                                                                                                                                        |    |                           |    |   |   | 1,154,000.00 |
| Add: 5% for Price Escalation                                                                                                                                                     |    |                           |    |   |   | 57,700.00    |
| Total                                                                                                                                                                            |    |                           |    |   |   | 1,211,700.00 |

|                                                                                         |                         |                             |
|-----------------------------------------------------------------------------------------|-------------------------|-----------------------------|
| 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 & 10                                                                             | 240,000.00 12 2 =       | 5,760,000.00                |
| Pumps 2 & 3                                                                             | 106,000.00 12 2 =       | 2,544,000.00                |
| Pump 5 & 6                                                                              | 258,000.00 12 2 =       | 6,192,000.00                |
| Pumps 7                                                                                 | 1,072,000.00 12 =       | 12,864,000.00               |
| Pump 9                                                                                  | 667,000.00 12 =         | 8,004,000.00                |
| Pumps 11, 12 & 13                                                                       | 350,000.00 12 3 =       | 12,600,000.00               |
| Pumps 14 & 15                                                                           | 20,000.00 12 2 =        | 480,000.00                  |
| Estaka Booster                                                                          | 250,000.00 12 =         | 3,000,000.00                |
| Galas & Dicayas Booster                                                                 | 30,000.00 12 2 =        | 720,000.00                  |
| Other 2HP Booster Pumps                                                                 | 10,000.00 12 16 =       | 1,920,000.00                |
| Sub-total                                                                               |                         | 54,084,000.00               |
| Add: 6% for Increase in rates                                                           |                         | 2,974,620.00                |
| Total                                                                                   |                         | 57,058,620.00               |

|                                                                                                                                 |   |                                |
|---------------------------------------------------------------------------------------------------------------------------------|---|--------------------------------|
| 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                                                                                                                           |   | 105,000.00                     |

|                                                                                  |   |                    |
|----------------------------------------------------------------------------------|---|--------------------|
| ACCOUNT NO.                                                                      | : | 732                |
| ACCOUNT NAME                                                                     | : | PUMPING OPERATIONS |
| This represents the cost in the repair and maintenance of all pumping equipment. |   |                    |
| Total                                                                            |   | 1,100,000.00       |

|                                                                                                                                              |   |                           |
|----------------------------------------------------------------------------------------------------------------------------------------------|---|---------------------------|
| 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                                                                                                                                        |   | 50,000.00                 |

#### IV. REPAIR AND MAINTENANCE EXPENSE:

|                                                                                                                |   |                                             |
|----------------------------------------------------------------------------------------------------------------|---|---------------------------------------------|
| ACCOUNT NO.                                                                                                    | : | 371-B                                       |
| ACCOUNT NAME                                                                                                   | : | BAMBOO FOREST PARK STRUCTURES/ IMPROVEMENTS |
| This represents the cost of repair and maintenance of Bamboo Forest Park structures, tools, equipment and etc. |   |                                             |
| Total                                                                                                          |   | 300,000.00                                  |

|                                                                                               |   |                                        |
|-----------------------------------------------------------------------------------------------|---|----------------------------------------|
| ACCOUNT NO.                                                                                   | : | 747                                    |
| ACCOUNT NAME                                                                                  | : | WATER TREATMENT STRUCTURES/IMPROVEMENT |
| This represents the costs of repair and maint. of water treatment structures and improvement. |   |                                        |
| Total                                                                                         |   | 100,000.00                             |

|                                                               |   |                      |
|---------------------------------------------------------------|---|----------------------|
| ACCOUNT NO.                                                   | : | 762                  |
| ACCOUNT NAME                                                  | : | RESERVOIRS AND TANKS |
| This represents the costs of repair and maint. of reservoirs. |   |                      |
| Total                                                         |   | 160,000.00           |



|                                                                                                                                      |   |                                   |
|--------------------------------------------------------------------------------------------------------------------------------------|---|-----------------------------------|
| ACCOUNT NO.                                                                                                                          | : | 765-A                             |
| ACCOUNT NAME                                                                                                                         | : | MAINTENANCE OF SERVICES-MATERIALS |
| This represents the costs of repair and maint. of service pipelines.                                                                 |   |                                   |
| Total                                                                                                                                |   | 2,300,000.00                      |
| 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                                                                                                                                |   | 1,650,000.00                      |
| 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                                                                                                                                |   | 230,000.00                        |
| 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                                                                                                                                |   | 50,000.00                         |
| ACCOUNT NO.                                                                                                                          | : | 850-D                             |
| ACCOUNT NAME                                                                                                                         | : | TRANSPORTATION EQUIPMENT          |
| This represents the costs of repair and maint. of all transportation equipment.                                                      |   |                                   |
| Total                                                                                                                                |   | 2,500,000.00                      |
| 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                                                                                                                                |   | 300,000.00                        |
| ACCOUNT NO.                                                                                                                          | : | 850-F                             |
| ACCOUNT NAME                                                                                                                         | : | CONSTRUCTION EQUIPMENT            |
| This represents the costs of repair and maint. of all construction equipment.                                                        |   |                                   |
| Total                                                                                                                                |   | 100,000.00                        |
| ACCOUNT NO.                                                                                                                          | : | 850-G                             |
| ACCOUNT NAME                                                                                                                         | : | POWER PRODUCTION EQUIPMENT        |
| This represents the costs of repair and maint. of all power production equipment.                                                    |   |                                   |
| Total                                                                                                                                |   | 40,000.00                         |
| ACCOUNT NO.                                                                                                                          | : | 850-H                             |
| ACCOUNT NAME                                                                                                                         | : | OFFICE PUMPING EQUIPMENT          |
| This represents the costs of repair and maint. of the office pumping equipment.                                                      |   |                                   |
| Total                                                                                                                                |   | 50,000.00                         |
| 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                                                                                                                                |   | 65,000.00                         |

|              |   |                      |
|--------------|---|----------------------|
| ACCOUNT NO.  | : | 850-K                |
| ACCOUNT NAME | : | LABORATORY EQUIPMENT |

No. This represents the costs of repair, maint. of all laboratory equipment and test kit reagents.

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|       |            |
|-------|------------|
| Total | 100,000.00 |
|-------|------------|

**V. OTHER ADMINISTRATIVE AND GENERAL EXPENSE:**

|              |   |                 |
|--------------|---|-----------------|
| ACCOUNT NO.  | : | 756             |
| ACCOUNT NAME | : | SURVEY EXPENSES |

This represents the labor costs of survey for relocation of monuments.

|       |           |
|-------|-----------|
| Total | 25,000.00 |
|-------|-----------|

|              |   |                         |
|--------------|---|-------------------------|
| 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 | 60,000.00 |
|-------|-----------|

|                |                |
|----------------|----------------|
| Over all Total | 116,266,169.33 |
|----------------|----------------|

# COMMERCIAL DEPARTMENT

## 2024 BUDGET SUMMARY

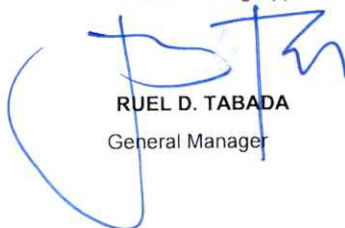
| A/C NO. | ACCOUNT NAME                                                | 2022                 |                     | 2023                 |                      |                     | 2024                 |
|---------|-------------------------------------------------------------|----------------------|---------------------|----------------------|----------------------|---------------------|----------------------|
|         |                                                             | APPROP.              | DISB.               | APPROP.              | DISB. FIRST 9 MONTHS | ANTICIP. EXPEND.    | PROPOSED BUDGET      |
| 801     | Supervision - Customer Accounts Expenses                    | 1,932,068.00         | 1,926,856.51        | 1,978,680.00         | 1,485,057.55         | 1,980,076.73        | 1,978,680.00         |
| 802     | Meter Reading Expenses                                      | 1,420,016.00         | 1,416,310.80        | 1,483,572.00         | 1,114,731.00         | 1,486,308.00        | 1,483,572.00         |
| 803-A   | Cust Records & Collection Exp. (Accts. Mgt. Div.)           | 731,921.00           | 731,856.00          | 760,836.00           | 573,943.93           | 765,258.57          | 760,836.00           |
| 803-B   | Cust Records & Collection Exp. (Customer Services Division) | 1,719,056.00         | 1,714,285.68        | 1,785,816.00         | 1,342,287.75         | 1,789,717.00        | 1,785,816.00         |
| 803-C   | Cust Records & Collection Exp. (Pakyaw/Job Order)           | 4,904,463.60         | 2,421,954.05        | 3,080,947.20         | 1,828,923.57         | 2,438,564.76        | 3,224,294.40         |
| 805     | Uncollectible Accounts                                      | 320,000.00           | -                   | 320,000.00           | 0.00                 | -                   | 100,000.00           |
| 806     | Prizes, Surveys & Other Promotional Expenses                | 250,000.00           | 37,730.20           | 500,000.00           | 0.00                 | -                   | 300,000.00           |
| 821-C   | Overtime Pay (Commercial)                                   | 250,000.00           | 172,295.16          | 200,000.00           | 140,634.89           | 187,513.19          | 200,000.00           |
| 830-C   | Non-accountable Forms                                       | 180,000.00           | 83,354.46           | 200,000.00           | 98,170.00            | 130,893.33          | 200,000.00           |
| 848-D   | Semi-Expendable Machinery & Equipment Expenses (Commercial) | 200,000.00           | 139,734.65          | 250,000.00           | 135,922.28           | 181,229.71          | 200,000.00           |
| 848-E   | Semi-Expendable Furnitures & Fixtures Expenses (Commercial) | 200,000.00           | 4,500.00            | 200,000.00           | 13,586.00            | 18,114.67           | 200,000.00           |
| 765-E   | Maint. of Services (Comml - Materials)                      | 600,000.00           | 251,774.28          | 600,000.00           | 84,210.96            | 112,281.28          | 500,000.00           |
| 766-B   | Maintenance of Meters (Materials)                           | 1,800,000.00         | 1,035,572.76        | 600,000.00           | 161,250.00           | 215,000.00          | 500,000.00           |
|         | <b>TOTAL</b>                                                | <b>14,507,524.60</b> | <b>9,936,224.55</b> | <b>11,959,851.20</b> | <b>6,978,717.93</b>  | <b>9,304,957.24</b> | <b>11,433,198.40</b> |

Prepared:


**NURSIVA S. TOME**

OIC, Commercial Dept.

Recommending Approval:


**RUEL D. TABADA**

General Manager

Approved:


**ENRICO V. MONTANO**

Board Chairperson



| <b>ACCOUNT NO. : 801</b>                                                                                                               |                             |                                |                                 |
|----------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|--------------------------------|---------------------------------|
| <b>ACCOUNT NAME : Supervision - Customer Accounts Expenses</b>                                                                         |                             |                                |                                 |
| Covers salaries of Commercial Services Department Manager, Accounts Management Division Manager and Customer Services Division Manager |                             |                                |                                 |
| <b>Position/<br/>Designation</b>                                                                                                       | <b>Name of<br/>Employee</b> | <b>Budgeted<br/>Mo. Salary</b> | <b>Budgeted<br/>Ann. Salary</b> |
| Department Manager B                                                                                                                   | Vacant                      | 102,690.00                     | 1,232,280.00                    |
| Division Manager B                                                                                                                     | Jade N. Gonzales            | 83,683.00                      | 1,004,196.00                    |
| Division Manager B                                                                                                                     | Nursiva S. Tome             | 81,207.00                      | 974,484.00                      |
| <b>TOTAL</b>                                                                                                                           |                             | <b>164,890.00</b>              | <b>1,978,680.00</b>             |

| <b>ACCOUNT NO. : 802</b>                                                         |                             |                                |                                 |
|----------------------------------------------------------------------------------|-----------------------------|--------------------------------|---------------------------------|
| <b>ACCOUNT NAME : Meter Reading Expenses</b>                                     |                             |                                |                                 |
| Covers salaries of regular employees engaged in meter reading and bill printing. |                             |                                |                                 |
| <b>Position/<br/>Designation</b>                                                 | <b>Name of<br/>Employee</b> | <b>Budgeted<br/>Mo. Salary</b> | <b>Budgeted<br/>Ann. Salary</b> |
| Util./Cust. Service Asst. A                                                      | Leodenson M. Martin         | 29,449.00                      | 353,388.00                      |
| Util./Cust. Service Asst. A                                                      | Elmer I. Jatico             | 29,449.00                      | 353,388.00                      |
| Util./Cust. Service Asst. D                                                      | Mark Angelo O. Madera       | 17,824.00                      | 213,888.00                      |
| Util./Cust. Service Asst. D                                                      | Macpromil C. Cañez          | 17,553.00                      | 210,636.00                      |
| Plumber C                                                                        | Joselito V. Duterte         | 14,678.00                      | 176,136.00                      |
| Plumber C                                                                        | Joselito Gadrinab           | 14,678.00                      | 176,136.00                      |
| <b>TOTAL</b>                                                                     |                             | <b>123,631.00</b>              | <b>1,483,572.00</b>             |

| <b>ACCOUNT NO. : 803-A</b>                                                                                                                                     |                             |                                |                                 |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|--------------------------------|---------------------------------|
| <b>ACCOUNT NAME : Customer Records &amp; Collection Expenses (Accounts Management Division)</b>                                                                |                             |                                |                                 |
| Covers salaries of regular employees engaged in water meter maintenance & calibration, disconnection & reconnection, inspection & repair of water meter stand. |                             |                                |                                 |
| <b>Position/<br/>Designation</b>                                                                                                                               | <b>Name of<br/>Employee</b> | <b>Budgeted<br/>Mo. Salary</b> | <b>Budgeted<br/>Ann. Salary</b> |
| Instrument Technician B                                                                                                                                        | Cyril JC P. Bongcasan       | 17,553.00                      | 210,636.00                      |
| Util./Cust. Service Asst. E                                                                                                                                    | Jergens Mae A. Manabit      | 15,586.00                      | 187,032.00                      |
| Util./Cust. Service Asst. E                                                                                                                                    | Mark Marben S. Duhaylungsod | 15,586.00                      | 187,032.00                      |
| Plumber C                                                                                                                                                      | Ellakim Rosales             | 14,678.00                      | 176,136.00                      |
| <b>TOTAL</b>                                                                                                                                                   |                             | <b>63,403.00</b>               | <b>760,836.00</b>               |

| <b>ACCOUNT NO. : 803-B</b>                                                                                                                                                       |                             |                                |                                 |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|--------------------------------|---------------------------------|
| <b>ACCOUNT NAME : Customer Records &amp; Collection Expenses (Customer Services Division)</b>                                                                                    |                             |                                |                                 |
| Covers salaries of regular employees engaged in customer applications, contracts, orders, investigation, inspection, classification, customer service and complaints resolution. |                             |                                |                                 |
| <b>Position/<br/>Designation</b>                                                                                                                                                 | <b>Name of<br/>Employee</b> | <b>Budgeted<br/>Mo. Salary</b> | <b>Budgeted<br/>Ann. Salary</b> |
| Sr. Utilities/Cust. Service Off.                                                                                                                                                 | Elcid L. Olmoguez           | 47,228.00                      | 566,736.00                      |
| Util./Cust. Service Asst. B                                                                                                                                                      | Bea Feliz Y. Pinsoy         | 23,370.00                      | 280,440.00                      |
| Util./Cust. Service Asst. B                                                                                                                                                      | Donnabel D. Patangan        | 23,370.00                      | 280,440.00                      |
| Util./Cust. Service Asst. C                                                                                                                                                      | Rosan Hope B. Ualat         | 19,744.00                      | 236,928.00                      |
| Util./Cust. Service Asst. D                                                                                                                                                      | Annie Gail Mentolaroc       | 17,553.00                      | 210,636.00                      |
| Util./Cust. Service Asst. D                                                                                                                                                      | Sarah B. Tangcalagan        | 17,553.00                      | 210,636.00                      |
| <b>TOTAL</b>                                                                                                                                                                     |                             | <b>148,818.00</b>              | <b>1,785,816.00</b>             |

|                                                                                                                                                                                                  |                     |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|
| <b>ACCOUNT NO. : 803-C</b>                                                                                                                                                                       |                     |
| <b>ACCOUNT NAME Customer Records &amp; Collection Expenses (Pakyaw/Job Order)</b>                                                                                                                |                     |
| This represents the labor of personnel/pakyaw handling repair of services supervised by the Commercial Division.                                                                                 |                     |
| a) Five (5) Meter Readers @ P16,204.80/month X 12                                                                                                                                                | 972,288.00          |
| b) Three (3) Job Order office Personnel @ P12,844.80 X 12                                                                                                                                        | 462,412.80          |
| c) Six (6) Job Order Field Personnel for disconnection, Reconnection & Notices Delivery<br>@ P15,244.80/month X 12                                                                               | 1,097,625.60        |
| d) One (1) Job Order Calibration Engineer @ P17,664.00/month X 12                                                                                                                                | 211,968.00          |
| f) Repair of Water Meters 1000x12x40                                                                                                                                                             | 480,000.00          |
| <b>Total Budget</b>                                                                                                                                                                              | <b>3,224,294.40</b> |
| <b>ACCOUNT NO. : 805</b>                                                                                                                                                                         |                     |
| <b>ACCOUNT NAME UNCOLLECTIBLE ACCCOUNTS</b>                                                                                                                                                      |                     |
| Covers allowance for uncollectible accounts                                                                                                                                                      | 100,000.00          |
| <b>Total Budget</b>                                                                                                                                                                              | <b>100,000.00</b>   |
| <b>ACCOUNT NO. : 806</b>                                                                                                                                                                         |                     |
| <b>ACCOUNT NAME PRIZES, SURVEYS AND OTHER PROMOTIONAL EXPENSES</b>                                                                                                                               |                     |
| Amount allotted for prizes, surveys, giveaways & other promotional expenses during the District's anniversary celebration including snacks & meals for concessionaires, customers and personnel. |                     |
| <b>Total Budget</b>                                                                                                                                                                              | <b>300,000.00</b>   |
| <b>ACCOUNT NO. : 821-C</b>                                                                                                                                                                       |                     |
| <b>ACCOUNT NAME OVERTIME PAY (COMMERCIAL)</b>                                                                                                                                                    |                     |
| This represents the payment of overtime pay of Commercial personnel when services are deemed necessary beyond office hours.                                                                      |                     |
| <b>Total Budget</b>                                                                                                                                                                              | <b>200,000.00</b>   |
| <b>ACCOUNT NO. 830-C</b>                                                                                                                                                                         |                     |
| <b>ACCOUNT NAME NON-ACCOUNTABLE FORMS</b>                                                                                                                                                        |                     |
| Amount allotted for non-accountable forms of the Commercial Department                                                                                                                           |                     |
| <b>Total Budget</b>                                                                                                                                                                              | <b>200,000.00</b>   |

**ACCOUNT NO.** 848-D

**ACCOUNT NAME** SEMI-EXPENDABLE MACHINERY & EQUIPMENT EXPENSES (COMMERCIAL)

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

**Total Budget** 200,000.00

**ACCOUNT NO.** 848-E

**ACCOUNT NAME** SEMI-EXPENDABLE FURNITURES & FIXTURES EXPENSES (COMMERCIAL)

Amount allotted for semi-expendable furnitures & fixtures of the Commercial Department

**Total Budget** 200,000.00

**ACCOUNT NO.** 765-E

**ACCOUNT NAME** MAINTENANCE OF SERVICES (COMMERCIAL-MATERIALS)

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

**Total Budget** 500,000.00

**ACCOUNT NO.** 766-B

**ACCOUNT NAME** MAINTENANCE OF METERS (MATERIALS)

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

**Total Budget** 500,000.00



**DIPOLOG CITY WATER DISTRICT**  
**ADMINISTRATIVE and FINANCE DEPARTMENT**  
**2024 BUDGET SUMMARY**

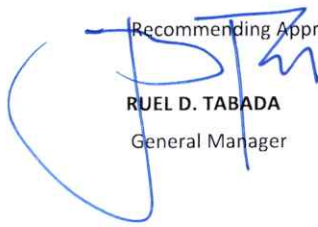
| A/C NO. | ACCOUNT NAME                              | 2022                 |                      | 2023                 |                       |                      | 2024                 |
|---------|-------------------------------------------|----------------------|----------------------|----------------------|-----------------------|----------------------|----------------------|
|         |                                           | APPROP.              | DISB.                | APPROP.              | DISB. FIRST 10 MONTHS | ANTICIP. EXPEND.     | PROPOSED BUDGET      |
| 820-A   | Admin. & Gen. Salaries                    | 8,986,680.00         | 8,655,672.45         | 10,482,060.00        | 7,268,530.39          | 8,722,236.47         | 10,273,392.00        |
| 820-B   | Admin. & Gen. Salaries (JO)               | 716,960.00           | 709,495.49           | 836,352.00           | 522,650.00            | 627,180.00           | 893,376.00           |
| 821-A   | Overtime and Holiday Pay                  | 200,000.00           | 134,944.98           | 300,000.00           | 189,631.27            | 227,557.52           | 300,000.00           |
| 822-A   | Life & Retirement Insurance Contributions | 3,169,198.08         | 2,805,368.50         | 3,286,758.24         | 2,338,632.07          | 2,806,358.48         | 3,138,780.96         |
| 822-B   | Pag-IBIG Contributions                    | 528,199.68           | 452,853.21           | 547,793.04           | 330,249.34            | 396,299.21           | 79,200.00            |
| 822-C   | ECC Contributions                         | 86,400.00            | 79,500.00            | 99,600.00            | 64,900.00             | 77,880.00            | 79,200.00            |
| 823     | PhilHealth Contributions                  | 603,438.48           | 434,216.02           | 607,589.91           | 367,221.86            | 440,666.23           | 643,145.76           |
| 824-A   | PERA                                      | 1,728,000.00         | 1,600,055.91         | 1,992,000.00         | 1,304,000.00          | 1,564,800.00         | 1,584,000.00         |
| 824-B   | Representation Allowance                  | 732,000.00           | 672,000.00           | 792,000.00           | 563,750.00            | 676,500.00           | 792,000.00           |
| 824-C   | Transportation Allowance                  | 1,272,000.00         | 1,152,000.00         | 1,332,000.00         | 980,750.00            | 1,176,900.00         | 1,332,000.00         |
| 824-D   | Clothing & Uniform Allowance              | 432,000.00           | 402,000.00           | 498,000.00           | 396,000.00            | 475,200.00           | 462,000.00           |
| 824-E   | Other Bonuses & Allowances                | 2,825,000.00         | 2,769,310.05         | 2,265,000.00         |                       | -                    | 2,230,000.00         |
| 824-G   | Provident Fund Contributions              | 848,407.20           | 837,493.40           | 875,480.40           | 712,900.00            | 855,480.00           | 936,318.00           |
| 824-H   | Year-end Bonus                            | 4,401,664.00         | 3,805,649.50         | 4,564,942.00         | 1,963,913.00          | 2,356,695.60         | 4,359,418.00         |
| 824-I   | Cash Gift                                 | 360,000.00           | 329,750.00           | 415,000.00           |                       | -                    | 330,000.00           |
| 824-K   | Terminal Leave Benefits                   | 3,704,844.16         | 2,329,182.98         | 3,944,732.65         | 1,543,174.54          | 1,851,809.45         | 3,994,828.65         |
| 824-L   | Gratuity Fee                              | 700,000.00           | 404,800.00           | 1,000,000.00         | -                     | -                    | 1,200,000.00         |
| 825-A   | Legal Services                            | 150,000.00           | 138,300.00           | 208,000.00           | 150,000.00            | 180,000.00           | 210,000.00           |
| 825-B   | Other Prof.ServiceS (MEDIATRIX cas        | 100,000.00           | -                    | 100,000.00           | -                     | -                    | 120,000.00           |
| 825-C   | Consultancy Services (ISO)                | 600,000.00           | 490,556.55           | 600,000.00           | 732,943.49            | 879,532.19           | 1,000,000.00         |
| 826-B   | General Services/Security                 | 1,300,000.00         | 1,280,777.12         | 1,600,000.00         | 3,167,264.37          | 3,800,717.24         | 1,800,000.00         |
| 826-D   | Auditing Services                         | 300,000.00           | 174,717.90           | 350,000.00           | 195,717.72            | 234,861.26           | 350,000.00           |
| 827-A   | Empl.Trav.Exp.& Per Diems                 | 700,000.00           | 405,939.58           | 1,000,000.00         | 436,850.91            | 524,221.09           | 1,500,000.00         |
| 827-B   | Dir. Trav. Exp. & Per Diems               | 500,000.00           | 74,389.81            | 500,000.00           | 182,661.25            | 219,193.50           | 750,000.00           |
| 828     | Representation & Entertainment            | 150,000.00           | 166,350.69           | 250,000.00           | 87,898.85             | 105,478.62           | 300,000.00           |
| 829-A   | Insurance Expenses                        | 800,000.00           | 693,453.18           | 1,000,000.00         | 555,988.77            | 667,186.52           | 1,000,000.00         |
| 829-B   | Fidelity Bond Premiums                    | 75,000.00            | 46,818.34            | 75,000.00            | 38,819.06             | 46,582.87            | 100,000.00           |
|         | <b>Balance Forwarded...</b>               | <b>35,969,791.60</b> | <b>31,045,595.66</b> | <b>39,522,308.24</b> | <b>24,094,446.89</b>  | <b>28,913,336.27</b> | <b>39,757,659.37</b> |

Prepared:

  
**GRACELLA B. PALUCA**

Mgr., Admin. & Finance Dept.

Recommending Approval:

  
**RUEL D. TABADA**

General Manager

Approved:

  
**ENRICO V. MONTANO**

Board Chairperson

**DIPOLOG CITY WATER DISTRICT**  
**ADMINISTRATIVE and FINANCE DEPARTMENT**  
**2024 BUDGET SUMMARY**

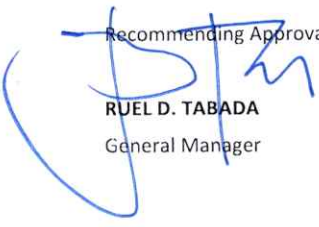
| A/C NO. | ACCOUNT NAME                                           | 2022                 |                      | 2023                 |                       |                      | 2024                 |
|---------|--------------------------------------------------------|----------------------|----------------------|----------------------|-----------------------|----------------------|----------------------|
|         |                                                        | APPROP.              | DISB.                | APPROP.              | DISB. FIRST 10 MONTHS | ANTICIP. EXPEND.     | PROPOSED BUDGET      |
|         | Balance Carried Forward...                             | 35,969,791.60        | 31,045,595.66        | 39,522,308.24        | 24,094,446.89         | 28,913,336.27        | 39,757,659.37        |
| 830-A   | Office Supplies Expense                                | 950,000.00           | 943,036.55           | 1,200,000.00         | 871,142.66            | 1,045,371.19         | 1,500,000.00         |
| 830-B   | Accountable Forms                                      | 300,000.00           | 137,632.00           | 350,000.00           | 171,600.00            | 205,920.00           | 500,000.00           |
| 830-E   | Membership Dues & Contrib. to Org.                     | 75,000.00            | 46,448.75            | 100,000.00           | 61,903.60             | 74,284.32            | 120,000.00           |
| 831-A   | Postage & Courier Services                             | 20,000.00            | 18,198.88            | 30,000.00            | 16,316.87             | 19,580.24            | 36,000.00            |
| 831-B   | Telephone Expenses-Landline                            | 75,000.00            | 50,696.80            | 75,000.00            | 39,457.40             | 47,348.88            | 80,000.00            |
| 831-C   | Telephone Expenses-Mobile                              | 200,000.00           | 194,422.03           | 236,000.00           | 190,902.47            | 229,082.96           | 286,000.00           |
| 831-D   | Internet Expenses & Cable TV Subs.                     | 200,000.00           | 147,349.11           | 314,000.00           | 75,395.61             | 90,474.73            | 322,000.00           |
| 832     | Transportation & Delivery Expenses                     | 40,000.00            | 17,052.00            | 40,000.00            | -                     | -                    | 50,000.00            |
| 833-A   | Employees' Training Exp.                               | 345,000.00           | 270,685.93           | 1,000,000.00         | 202,965.06            | 243,558.07           | 1,300,000.00         |
| 833-B   | Directors' Training Exp.                               | 500,000.00           | 100.00               | 500,000.00           | 13,634.00             | 16,360.80            | 500,000.00           |
| 835     | Light & Power                                          | 2,000,000.00         | 1,909,294.21         | 2,200,000.00         | 1,530,597.91          | 1,836,717.49         | 2,500,000.00         |
| 835-A   | Water Expense                                          | -                    | -                    | 250,000.00           | 180,137.86            | 216,165.43           | 320,000.00           |
| 836     | Donations & Contributions                              | 200,000.00           | 20,000.00            | 200,000.00           | 24,531.00             | 29,437.20            | 200,000.00           |
| 837-A   | Franchise Tax                                          | 2,950,000.00         | 2,916,696.94         | 3,000,000.00         | 2,578,257.03          | 3,093,908.44         | 3,300,000.00         |
| 838-A   | Dir. Fees & Rem.-Per Diems                             | 823,680.00           | 802,224.00           | 823,680.00           | 673,920.00            | 808,704.00           | 823,680.00           |
| 838-B   | Dir. Fees & Rem.-Reimbursable Exp                      | 205,920.00           | 216,170.60           | 205,920.00           | 202,281.28            | 242,737.54           | 205,920.00           |
| 838-C   | Dir. Fees & Rem.-Benefits                              | 411,840.00           | -                    | 411,840.00           | 388,152.00            | 465,782.40           | 411,840.00           |
| 839     | Advertising, Promotions & Marketin                     | 300,000.00           | 124,535.00           | 300,000.00           | 113,700.00            | 136,440.00           | 300,000.00           |
| 841     | Rents                                                  | 100,000.00           | 90,000.00            | 100,000.00           | 75,000.00             | 90,000.00            | 100,000.00           |
| 843-A   | Misc. Gen.& Admin. Exp.                                | 3,000,000.00         | 1,078,057.87         | 3,000,000.00         | 586,674.67            | 704,009.60           | 3,500,000.00         |
| 843-B   | Emergency Expenses                                     | 1,000,000.00         | 77,051.31            | 1,000,000.00         | 148,524.04            | 178,228.85           | 1,000,000.00         |
| 844-A   | Real Property Tax                                      | 300,000.00           | 47,140.32            | 300,000.00           | -                     | -                    | 350,000.00           |
| 845-A   | Cultural & Athletic Expenses                           | 290,000.00           | 277,528.33           | 400,000.00           | 516,315.99            | 619,579.19           | 600,000.00           |
| 845-B   | Sports Development                                     | 200,000.00           | 196,052.19           | 300,000.00           | 149,276.80            | 179,132.16           | 350,000.00           |
| 846     | Gender and Development                                 | 2,000,000.00         | 295,206.26           | 2,000,000.00         | 5,167.00              | 6,200.40             | 2,000,000.00         |
| 848-A   | Semi-Expendable Machinery & Equipment Expenses (Admin) | 200,000.00           | 30,140.38            | 500,000.00           | 130,391.20            | 156,469.44           | 700,000.00           |
| 848-C   | Semi-Expendable Furniture, Fixtures & Books Expenses   | 200,000.00           | 57,148.00            | 200,000.00           | 5,160.00              | 6,192.00             | 200,000.00           |
|         | <b>TOTAL</b>                                           | <b>52,856,231.60</b> | <b>41,008,463.12</b> | <b>58,558,748.24</b> | <b>33,045,851.34</b>  | <b>39,655,021.60</b> | <b>61,313,099.37</b> |

Prepared:

  
**GRACELLA B. PALUCA**

Mgr., Admin. & Finance Dept.

Recommending Approval:

  
**RUEL D. TABADA**

General Manager

Approved:

  
**ENRICO V. MONTANO**

Board Chairperson



|                     |                                                      |
|---------------------|------------------------------------------------------|
| <b>ACCOUNT NO.</b>  | <b>820-A</b>                                         |
| <b>ACCOUNT NAME</b> | <b>ADMINISTRATIVE AND GENERAL SALARIES (REGULAR)</b> |

This represents the salaries of the regular employees under the Office of the General Manager and Administrative & Finance Services Department.

| <b>Position/<br/>Designation</b>                               | <b>Name of<br/>Employee</b>     | <b>Budgeted<br/>Mo. Salary</b> | <b>Budgeted<br/>Ann. Salary</b> |
|----------------------------------------------------------------|---------------------------------|--------------------------------|---------------------------------|
| <b><u>OFFICE OF THE GENERAL MANAGER</u></b>                    |                                 |                                |                                 |
| General Manager B                                              | Ruel D. Tabada                  | 146,590.00                     | 1,759,080.00                    |
| Senior Internal Control Officer B                              | Cherry Lyn N. Dela Peña         | 44,560.00                      | 534,720.00                      |
| Internal Control Assistant A                                   | Felipe F. Fullon                | 25,922.00                      | 311,064.00                      |
| Administration Services                                        | Lheolyn B. Mandigal             |                                |                                 |
| Assistant C                                                    |                                 | 21,915.00                      | 262,980.00                      |
| Clerk-Processor B                                              | ** VACANT **                    | -                              | -                               |
| Driver                                                         | Jerome V. Montano               | 17,277.00                      | 207,324.00                      |
| <b><u>ADMINISTRATIVE &amp; FINANCE SERVICES DEPARTMENT</u></b> |                                 |                                |                                 |
| Department Manager B                                           | Gracella B. Paluca              | 114,803.00                     | 1,377,636.00                    |
| <b><u>FINANCE SERVICES DIVISION</u></b>                        |                                 |                                |                                 |
| Division Manager B                                             | Janet R. Nadala                 | 89,328.00                      | 1,071,936.00                    |
| Senior Cashier                                                 | Nabella G. Manriquez            | 51,398.00                      | 616,776.00                      |
| Cashier B                                                      | ** VACANT **                    | 37,227.00                      | 446,724.00                      |
| Senior Accounting Processor B                                  | ** VACANT **                    | -                              | -                               |
| Corporate Budget Examiner                                      | Gail Claire Antoinette R. Enero | 25,707.00                      | 308,484.00                      |
| Accounting Processor A                                         | Jhon Mark D. Egay               | 21,915.00                      | 262,980.00                      |
| Accounting Processor A                                         | Amabell D. Junio                | 22,314.00                      | 267,768.00                      |
| Clerk-Processor B                                              | Keen Mark Y. Simbajon           | 19,457.00                      | 233,484.00                      |
| <b><u>ADMINISTRATIVE &amp; GENERAL SERVICES DIVISION</u></b>   |                                 |                                |                                 |
| Division Manager B                                             | Ma. Genelyn O. Empeynado        | 89,328.00                      | 1,071,936.00                    |
| Storekeeper A                                                  | Delfin C. Limbaring             | 30,330.00                      | 363,960.00                      |
| Procurement Analyst B                                          | Richard Dean B. Dagpin          | 29,700.00                      | 356,400.00                      |
| Industrial Relations                                           |                                 |                                |                                 |
| Management Assistant A                                         | ** VACANT **                    | -                              | -                               |
| Procurement Assistant B                                        | ** VACANT **                    | -                              | -                               |
| Clerk-Processor B                                              | Johania A. Casidar              | 19,457.00                      | 233,484.00                      |
| Industrial Security Guard B                                    | Van Joseph T. Abello            | 18,197.00                      | 218,364.00                      |
| Administrative Services Aide                                   | ** VACANT **                    | -                              | -                               |
| Toolkeeper                                                     | Ariel E. Fetalver               | 16,271.00                      | 195,252.00                      |
| Utility Worker B                                               | Samuel V. Cabrera               | 14,420.00                      | 173,040.00                      |
| <b>TOTAL</b>                                                   |                                 | <b>856,116.00</b>              | <b>10,273,392.00</b>            |

|                     |                                                         |
|---------------------|---------------------------------------------------------|
| <b>ACCOUNT NO.</b>  | <b>820-B</b>                                            |
| <b>ACCOUNT NAME</b> | <b>ADMINISTRATIVE AND GENERAL SALARIES (JOB ORDERS)</b> |

This represents the salaries and wages of Job-Order employees of Administrative and Finance Department

**Total Budget** **893,376.00**



|              |                                 |
|--------------|---------------------------------|
| 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 | 300,000.00 |
|-------|------------|

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

|                             |               |            |              |
|-----------------------------|---------------|------------|--------------|
| Total Annual Salary x 12% = | 26,156,508.00 | x 12 % = P | 3,138,780.96 |
|-----------------------------|---------------|------------|--------------|

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

|                       |          |    |           |
|-----------------------|----------|----|-----------|
| All Regular Employees | 1,200.00 | 66 | 79,200.00 |
|-----------------------|----------|----|-----------|

|              |                   |
|--------------|-------------------|
| ACCOUNT NO.  | 822-C             |
| ACCOUNT NAME | ECC Contributions |

|                       |          |    |           |
|-----------------------|----------|----|-----------|
| All Regular Employees | 1,200.00 | 66 | 79,200.00 |
|-----------------------|----------|----|-----------|

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                                  | Ruel D. Tabada                  | 146,590.00          | 2,500.00             | 30,000.00               |
| <i>Senior Internal Control Officer B</i>           | Cherry Lyn N. Dela Peña         | 44,560.00           | 1,114.00             | 13,368.00               |
| Internal Control Assistant A                       | Felipe F. Fullon                | 25,922.00           | 648.05               | 7,776.60                |
| Administration Services Assistant C                | Lheolyn B. Mandigal             | 21,915.00           | 547.88               | 6,574.56                |
| Clerk-Processor B                                  | ** VACANT **                    | -                   | -                    | -                       |
| Driver                                             | Jerome V. Montano               | 17,277.00           | 431.93               | 5,183.16                |
| Department Manager B                               | Gracella B. Paluca              | 114,803.00          | 2,500.00             | 30,000.00               |
| Division Manager B                                 | Janet R. Nadala                 | 89,328.00           | 2,233.20             | 26,798.40               |
| <i>Senior Cashier</i>                              | Nabella G. Manriquez            | 51,398.00           | 1,284.95             | 15,419.40               |
| Cashier B                                          | ** VACANT **                    | 37,227.00           | 930.68               | 11,168.16               |
| Senior Accounting Processor B                      | ** VACANT **                    | -                   | -                    | -                       |
| Corporate Budget Examiner                          | Gail Claire Antoinette R. Enero | 25,707.00           | 642.68               | 7,712.16                |
| Accounting Processor A                             | Jhon Mark D. Egay               | 21,915.00           | 547.88               | 6,574.56                |
| Accounting Processor A                             | Amabell D. Junio                | 22,314.00           | 557.85               | 6,694.20                |
| Clerk-Processor B                                  | Keen Mark Y. Simbajon           | 19,457.00           | 486.43               | 5,837.16                |
| Division Manager B                                 | Ma. Genelyn O. Empeynado        | 89,328.00           | 2,233.20             | 26,798.40               |
| <i>Storekeeper A</i>                               | Delfin C. Limbaring             | 30,330.00           | 758.25               | 9,099.00                |
| <i>Procurement Analyst B</i>                       | Richard Dean B. Dagpin          | 29,700.00           | 742.50               | 8,910.00                |
| <i>Industrial Relations Management Assistant A</i> | ** VACANT **                    | -                   | -                    | -                       |
| Procurement Assistant B                            | ** VACANT **                    | -                   | -                    | -                       |
| Clerk-Processor B                                  | Johania A. Casidar              | 19,457.00           | 486.43               | 5,837.16                |
| Industrial Security Guard B                        | Van Joseph T. Abello            | 18,197.00           | 454.93               | 5,459.16                |
| Administrative Services Aide                       | ** VACANT **                    | -                   | -                    | -                       |
| Toolkeeper                                         | Ariel E. Fetalver               | 16,271.00           | 406.78               | 4,881.36                |
| Utility Worker B                                   | Samuel V. Cabrera               | 14,420.00           | 360.50               | 4,326.00                |
| Department Manager B                               | ** VACANT **                    | -                   | -                    | -                       |
| Division Manager B                                 | Jade N. Gonzales                | 92,051.00           | 2,301.28             | 27,615.36               |
| <i>Senior Utilities/Customer Service</i>           | Elcid L. Olmoguez               | 52,512.00           | 1,312.80             | 15,753.60               |
| Utilities/Customer Service Assistant B             | Bea Feliz Y. Pinsoy             | 25,707.00           | 642.68               | 7,712.16                |
| Utilities/Customer Service Assistant B             | Donnabel D. Patangan            | 25,707.00           | 642.68               | 7,712.16                |
| Utilities/Customer Service Assistant C             | Rosan Hope B. Ualat             | 21,915.00           | 547.88               | 6,574.56                |
| Utilities/Customer Service Assistant D             | Annie Gail Mentolaroc           | 19,457.00           | 486.43               | 5,837.16                |
| Utilities/Customer Service Assistant D             | Sarah B. Tangcalagan            | 19,457.00           | 486.43               | 5,837.16                |
| Division Manager B                                 | Nursiva S. Tome                 | 89,328.00           | 2,233.20             | 26,798.40               |
| <i>Utilities/Customer Service</i>                  | Leodenson M. Martin             | 32,711.00           | 817.78               | 9,813.36                |
| <i>Utilities/Customer Service</i>                  | Elmer I. Jatico                 | 32,711.00           | 817.78               | 9,813.36                |
| Utilities/Customer Service Assistant D             | Mark Angelo O. Madera           | 19,606.00           | 490.15               | 5,881.80                |
| Utilities/Customer Service Assistant D             | Macpromil C. Cañezzo            | 19,457.00           | 486.43               | 5,837.16                |
| Instrument Technician B                            | Cyril JC P. Bongcasan           | 19,457.00           | 486.43               | 5,837.16                |
| Utilities/Customer Service Assistant E             | Mark Marben S. Duhaylungsod     | 17,277.00           | 431.93               | 5,183.16                |
| Utilities/Customer Service Assistant E             | Jergens Mae A. Manabit          | 17,277.00           | 431.93               | 5,183.16                |
| Plumber C                                          | Ellaquim E. Rosales             | 16,271.00           | 406.78               | 4,881.36                |
| Plumber C                                          | Joselito V. Duterte             | 16,271.00           | 406.78               | 4,881.36                |
| Plumber C                                          | Joselito A. Gadrinab            | 16,271.00           | 406.78               | 4,881.36                |
| Department Manager B                               | ** VACANT **                    | -                   | -                    | -                       |
| Division Manager B                                 | Felix Z. Cavan III              | 88,003.00           | 2,200.08             | 26,400.96               |
| <i>Water/Sewerage Maintenance</i>                  | ** VACANT **                    | -                   | -                    | -                       |
| <i>Senior Water/Sewerage</i>                       | Joephel Rey B. Sendil           | 25,922.00           | 648.05               | 7,776.60                |
| Water/Sewerage Maintenance Man A                   | Rudy B. Fernandez               | 21,915.00           | 547.88               | 6,574.56                |
| <i>Water/Sewerage Maintenance</i>                  | Ronald Q. Galeza                | 21,915.00           | 547.88               | 6,574.56                |
| Driver                                             | ** VACANT **                    | -                   | -                    | -                       |
| Driver                                             | ** VACANT **                    | -                   | -                    | -                       |
| Water/Sewerage Maintenance Man C                   | Roy M. Acopiado                 | 17,277.00           | 431.93               | 5,183.16                |
| Water/Sewerage Maintenance Man C                   | Elmar A. Galinato               | 17,277.00           | 431.93               | 5,183.16                |
| Water/Sewerage Maintenance Man C                   | Eliazar S. Mendosa              | 17,277.00           | 431.93               | 5,183.16                |



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. |
|------------------------------------------|---------------------------|---------------------|----------------------|-------------------------|
| Water/Sewerage Maintenance Man C         | Modesto C. Tabada         | 17,277.00           | 431.93               | 5,183.16                |
| Administrative Services Aide             | ** VACANT **              | -                   | -                    | -                       |
| Administrative Services Aide             | ** VACANT **              | -                   | -                    | -                       |
| <i>Division Manager B</i>                | Kris Jeffrey J. Daymiel   | 88,003.00           | 2,200.08             | 26,400.96               |
| <i>Supervising Engineer B</i>            | ** VACANT **              | -                   | -                    | -                       |
| <i>Heavy Equipment Operator</i>          | Themestocles S. Maglangit | 23,724.00           | 593.10               | 7,117.20                |
| Engineering Assistant B                  | ** VACANT **              | -                   | -                    | -                       |
| Driver Mechanic B                        | ** VACANT **              | -                   | -                    | -                       |
| Driver Mechanic B                        | ** VACANT **              | -                   | -                    | -                       |
| Welder B                                 | Tito P. Badiang           | 19,606.00           | 490.15               | 5,881.80                |
| Light Equipment Operator                 | Marlu A. Caermare         | 19,308.00           | 482.70               | 5,792.40                |
| Draftsman B                              | ** VACANT **              | -                   | -                    | -                       |
| Administrative Services Aide             | ** VACANT **              | -                   | -                    | -                       |
| <i>Division Manager B</i>                | Cipriano C. Padogdog      | 88,003.00           | 2,200.08             | 26,400.96               |
| <i>Supervising Engineer A</i>            | ** VACANT **              | -                   | -                    | -                       |
| Water Resources Facilities Operator      | Marlou B. Magallanes      | 32,711.00           | 817.78               | 9,813.36                |
| Chemist B                                | Charmaine T. Piala        | 30,330.00           | 758.25               | 9,099.00                |
| <i>Senior Auto-Mechanic</i>              | ** VACANT **              | -                   | 637.35               | 7,648.20                |
| Plant Equipment Operator E               | Ian D. Wate               | 25,707.00           | 642.68               | 7,712.16                |
| <i>Senior Water Resources Facilities</i> | ** VACANT **              | -                   | -                    | -                       |
| <i>Forestry Assistant B</i>              | ** VACANT **              | -                   | -                    | -                       |
| <i>Water Resources Facilities</i>        | Moises A. Galaura         | 19,308.00           | 482.70               | 5,792.40                |
| Water Resources Facilities Operator B    | Romer A. Navarro          | 19,457.00           | 486.43               | 5,837.16                |
| Water Resources Facilities Operator B    | Melchor P. Dominguez      | 19,457.00           | 486.43               | 5,837.16                |
| Water Resources Facilities Operator B    | Victor M. Acopiado        | 19,457.00           | 486.43               | 5,837.16                |
| Water Resources Facilities Tender B      | Marcelo S. Harayo         | 17,277.00           | 431.93               | 5,183.16                |
| Water Resources Facilities Tender B      | Alver L. Hibaya           | 17,277.00           | 431.93               | 5,183.16                |
| Water Resources Facilities Tender B      | Crispin B. Anotado        | 17,277.00           | 431.93               | 5,183.16                |
| Water Resources Facilities Tender B      | Reynaldo M. Cuenca        | 17,277.00           | 431.93               | 5,183.16                |
| Plant/Substation Helper C                | Josie P. Maghinay         | 17,277.00           | 431.93               | 5,183.16                |
| Plant/Substation Helper C                | ** VACANT **              | -                   | -                    | -                       |
| Plant/Substation Helper C                | ** VACANT **              | -                   | -                    | -                       |
| Plant/Substation Helper C                | Roel B. Mutia             | 17,277.00           | 431.93               | 5,183.16                |
| Plant/Substation Helper C                | Ricky T. Maghinay         | 17,277.00           | 431.93               | 5,183.16                |
| Plant/Substation Helper C                | Reyen S. Agan             | 17,277.00           | 431.93               | 5,183.16                |
| <b>TOTAL</b>                             |                           | <b>2,179,709.00</b> | <b>53,595.48</b>     | <b>643,145.76</b>       |



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

|                       |          |    |   |    |              |
|-----------------------|----------|----|---|----|--------------|
| All Regular Employees | 2,000.00 | 66 | x | 12 | 1,584,000.00 |
|-----------------------|----------|----|---|----|--------------|

|              |                          |
|--------------|--------------------------|
| ACCOUNT NO.  | 824-B                    |
| ACCOUNT NAME | Representation Allowance |

|                   |          |   |   |    |            |
|-------------------|----------|---|---|----|------------|
| General Manager   | 8,500.00 | 1 | x | 12 | 102,000.00 |
| Department Mgrs.  | 7,500.00 | 3 | x | 12 | 270,000.00 |
| Division Managers | 5,000.00 | 7 | x | 12 | 420,000.00 |
| TOTAL             |          |   |   |    | 792,000.00 |

|              |                          |
|--------------|--------------------------|
| ACCOUNT NO.  | 824-C                    |
| ACCOUNT NAME | Transportation Allowance |

|                     |          |    |   |    |              |
|---------------------|----------|----|---|----|--------------|
| General Manager     | 8,500.00 | 1  | x | 12 | 102,000.00   |
| Department Mgrs.    | 7,500.00 | 3  | x | 12 | 270,000.00   |
| Division Managers   | 5,000.00 | 7  | x | 12 | 420,000.00   |
| Gasoline Allowance: |          |    |   |    |              |
| Field Personnel     | 3,000.00 | 15 | x | 12 | 540,000.00   |
| Total               |          |    |   |    | 1,332,000.00 |

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

|                       |          |    |   |   |            |
|-----------------------|----------|----|---|---|------------|
| All Regular Employees | 7,000.00 | 66 | x | 1 | 462,000.00 |
|-----------------------|----------|----|---|---|------------|

|              |                           |
|--------------|---------------------------|
| ACCOUNT NO.  | 824-E                     |
| ACCOUNT NAME | OTHER BONUSES & INCENTIVE |

|                                          |          |    |           |  |              |
|------------------------------------------|----------|----|-----------|--|--------------|
| Loyalty Incentive                        |          |    |           |  | 300,000.00   |
| Productivity Enhancement Incentive (PEI) | 5,000.00 | 66 | Employees |  | 330,000.00   |
| Performance-Based Bonus(PBB)             |          |    |           |  | 1,600,000.00 |
| TOTAL                                    |          |    |           |  | 2,230,000.00 |

|              |                              |
|--------------|------------------------------|
| ACCOUNT NO.  | 824-G                        |
| ACCOUNT NAME | PROVIDENT FUND CONTRIBUTIONS |

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

| Employee                   | Date of Employer | Monthly Salary | Annual Salary    | 10% Gov't Share   |
|----------------------------|------------------|----------------|------------------|-------------------|
| 1. Empeynado, Ma. Genelyn  | 6/20/1995        | 89,328         | 1,071,936        | 107,193.60        |
| 2. Fullon, Jr., Felipe F.  | 1/1/1998         | 25,922         | 311,064          | 31,106.40         |
| 3. Gonzales, Jade N.       | 5/1/1993         | 92,051         | 1,104,612        | 110,461.20        |
| 4. Limbaring, Delfin       | 11/3/1986        | 30,330         | 363,960          | 36,396.00         |
| 5. Manriquez, Nabella G.   | 3/29/1989        | 51,398         | 616,776          | 61,677.60         |
| 6. Nadala, Janet R.        | 6/20/1995        | 89,328         | 1,071,936        | 107,193.60        |
| 7. Olmoguez, Elcid L.      | 1/4/1999         | 52,512         | 630,144          | 63,014.40         |
| 8. Padogdog, Jr., Cipriano | 2/15/1991        | 88,003         | 1,056,036        | 105,603.60        |
| 9. Paluca, Gracella B.     | 2/19/1991        | 114,803        | 1,377,636        | 137,763.60        |
| 10. Tabada, Ruel D.        | 11/20/1990       | 146,590        | 1,759,080        | 175,908.00        |
| <b>TOTAL</b>               |                  | <b>780,265</b> | <b>9,363,180</b> | <b>936,318.00</b> |

|              |                |
|--------------|----------------|
| ACCOUNT NO.  | 824-H          |
| ACCOUNT NAME | YEAR END BONUS |

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

|                |                     |
|----------------|---------------------|
| Mid-Year Bonus | 2,179,709.00        |
| Year-End Bonus | 2,179,709.00        |
| <b>TOTAL</b>   | <b>4,359,418.00</b> |

|              |           |
|--------------|-----------|
| ACCOUNT NO.  | 824-I     |
| ACCOUNT NAME | CASH GIFT |

Amount allotted for cash gif of regular employees

|            |                               |            |
|------------|-------------------------------|------------|
| Cash Gift: | P5,000 x 66 regular employees | 330,000.00 |
|------------|-------------------------------|------------|

|              |              |
|--------------|--------------|
| ACCOUNT NO.  | 824-L        |
| ACCOUNT NAME | Gratuity Pay |

Amount allotted for gratuity pay of qualified JO workers

1,200,000.00

|              |                         |
|--------------|-------------------------|
| ACCOUNT NO.  | 824-K                   |
| ACCOUNT NAME | TERMINAL LEAVE BENEFITS |

| Employee                        | Monthly Salary | Est. Balance<br>2023 | Add: Leave<br>Credits 2024 | Leave Credits | Money Value  |
|---------------------------------|----------------|----------------------|----------------------------|---------------|--------------|
| Ruel D. Tabada                  | 146,590.00     | 25.6816              | 25.00                      | 50.68         | 358,043.60   |
| Cherry Lyn N. Dela Peña         | 44,560.00      | 53.2834              | 25.00                      | 78.28         | 168,111.00   |
| Felipe F. Fullon                | 25,922.00      | 266.7563             | 25.00                      | 291.76        | 364,476.90   |
| Lheolyn B. Mandigal             | 21,915.00      | 57.2563              | 25.00                      | 82.26         | 86,874.42    |
| ** VACANT **                    | -              | -                    | -                          | -             | 0.00         |
| Jerome V. Montano               | 17,277.00      | 71.9792              | 25.00                      | 96.98         | 80,747.33    |
| Gracella B. Paluca              | 114,803.00     | 275.9837             | 25.00                      | 300.98        | 1,665,242.45 |
| Janet R. Nadala                 | 89,328.00      | 189.4248             | 25.00                      | 214.42        | 923,089.65   |
| Nabella G. Manriquez            | 51,398.00      | 335.2234             | 25.00                      | 360.22        | 892,276.39   |
| ** VACANT **                    | 37,227.00      | -                    | 25.00                      | 25.00         | 44,851.74    |
| ** VACANT **                    | -              | -                    | -                          | -             | 0.00         |
| Gail Claire Antoinette R. Enero | 25,707.00      | 60.5905              | 25.00                      | 85.59         | 106,037.19   |
| Jhon Mark D. Egay               | 21,915.00      | 62.6188              | 25.00                      | 87.62         | 92,537.98    |
| Amabell D. Junio                | 22,314.00      | 115.0559             | 25.00                      | 140.06        | 150,612.18   |
| Keen Mark Y. Simbajon           | 19,457.00      | 69.2896              | 25.00                      | 94.29         | 88,413.98    |
| Ma. Genelyn O. Empeynado        | 89,328.00      | 137.5566             | 25.00                      | 162.56        | 699,799.26   |
| Delfin C. Limbaring             | 30,330.00      | 309.6580             | 25.00                      | 334.66        | 489,164.44   |
| Richard Dean B. Dagpin          | 29,700.00      | 107.3689             | 25.00                      | 132.37        | 189,462.68   |
| ** VACANT **                    | -              | -                    | -                          | -             | 0.00         |
| ** VACANT **                    | -              | -                    | -                          | -             | 0.00         |
| Johania A. Casidar              | 19,457.00      | 61.5188              | 25.00                      | 86.52         | 81,127.41    |
| Van Joseph T. Abello            | 18,197.00      | 32.0958              | 25.00                      | 57.10         | 50,070.88    |
| ** VACANT **                    | -              | -                    | -                          | -             | 0.00         |
| Ariel E. Fetalver               | 16,271.00      | 45.3854              | 25.00                      | 70.39         | 55,192.25    |
| Samuel V. Cabrera               | 14,420.00      | 81.5625              | 25.00                      | 106.56        | 74,054.41    |
| ** VACANT **                    | -              | -                    | -                          | -             | 0.00         |
| Jade N. Gonzales                | 92,051.00      | 246.8554             | 25.00                      | 271.86        | 1,206,001.18 |
| Elcid L. Olmoguez               | 52,512.00      | 155.0746             | 25.00                      | 180.07        | 455,713.90   |
| Bea Feliz Y. Pinsoy             | 25,707.00      | 95.2230              | 25.00                      | 120.22        | 148,943.04   |
| Donnabel D. Patangan            | 25,707.00      | 11.4146              | 25.00                      | 36.41         | 45,113.67    |
| Rosan Hope B. Ualat             | 21,915.00      | 44.6396              | 25.00                      | 69.64         | 73,549.38    |
| Annie Gail Mentolaroc           | 19,457.00      | 14.4083              | 25.00                      | 39.41         | 36,952.59    |
| Sarah B. Tangcalagan            | 19,457.00      | 14.1667              | 25.00                      | 39.17         | 36,726.04    |
| Nursiva S. Tome                 | 89,328.00      | 33.4375              | 25.00                      | 58.44         | 251,570.95   |
| Leodenson M. Martin             | 32,711.00      | 151.3775             | 25.00                      | 176.38        | 278,047.03   |
| Elmer I. Jatico                 | 32,711.00      | 225.0646             | 25.00                      | 250.06        | 394,209.69   |
| Mark Angelo O. Madera           | 19,606.00      | 167.0958             | 25.00                      | 192.10        | 181,504.80   |
| Macpromil C. Cañez              | 19,457.00      | 66.3917              | 25.00                      | 91.39         | 85,696.66    |
| Cyril JC P. Bongcasan           | 19,457.00      | 34.3375              | 25.00                      | 59.34         | 55,639.91    |
| Mark Marben S. Duhaylungsod     | 17,277.00      | 94.1146              | 25.00                      | 119.11        | 99,177.83    |
| Jergens Mae A. Manabit          | 17,277.00      | 17.2167              | 25.00                      | 42.22         | 35,150.69    |
| Ellaquim E. Rosales             | 16,271.00      | 53.9000              | 25.00                      | 78.90         | 61,868.92    |
| Joselito V. Duterte             | 16,271.00      | 78.6792              | 25.00                      | 103.68        | 81,299.36    |
| Joselito A. Gadrinab            | 16,271.00      | 86.3021              | 25.00                      | 111.30        | 87,276.81    |
| ** VACANT **                    | -              | -                    | -                          | -             | 0.00         |
| Felix Z. Cavan III              | 88,003.00      | 259.1250             | 25.00                      | 284.13        | 1,205,003.16 |
| ** VACANT **                    | -              | -                    | -                          | -             | 0.00         |
| Joephel Rey B. Sendil           | 25,922.00      | 149.2492             | 25.00                      | 174.25        | 217,681.02   |
| Rudy B. Fernandez               | 21,915.00      | 65.9687              | 25.00                      | 90.97         | 96,075.96    |
| Ronald Q. Galeza                | 21,915.00      | 47.7445              | 25.00                      | 72.74         | 76,828.60    |



|              |                         |
|--------------|-------------------------|
| ACCOUNT NO.  | 824-K                   |
| ACCOUNT NAME | TERMINAL LEAVE BENEFITS |

| Employee                  | Monthly Salary      | Est. Balance<br>2023 | Add: Leave<br>Credits 2024 al Leave Credits |                 | Money Value         |
|---------------------------|---------------------|----------------------|---------------------------------------------|-----------------|---------------------|
| ** VACANT **              | -                   |                      | -                                           | -               | 0.00                |
| ** VACANT **              | -                   |                      | -                                           | -               | 0.00                |
| Roy M. Acopiado           | 17,277.00           | 59.5646              | 25.00                                       | 84.56           | 70,410.62           |
| Elmar A. Galinato         | 17,277.00           | 59.5896              | 25.00                                       | 84.59           | 70,431.44           |
| Eliazar S. Mendoza        | 17,277.00           | 75.2918              | 25.00                                       | 100.29          | 83,505.49           |
| Modesto C. Tabada         | 17,277.00           | 67.9251              | 25.00                                       | 92.93           | 77,371.79           |
| ** VACANT **              | -                   |                      | -                                           | -               | 0.00                |
| ** VACANT **              | -                   |                      | -                                           | -               | 0.00                |
| Kris Jeffrey J. Daymiel   | 88,003.00           | 99.0712              | 25.00                                       | 124.07          | 526,198.64          |
| ** VACANT **              | -                   |                      | -                                           | -               | 0.00                |
| Themestocles S. Maglangit | 23,724.00           | 347.3829             | 25.00                                       | 372.38          | 425,754.16          |
| ** VACANT **              | -                   |                      | -                                           | -               | 0.00                |
| ** VACANT **              | -                   |                      | -                                           | -               | 0.00                |
| ** VACANT **              | -                   |                      | -                                           | -               | 0.00                |
| Tito P. Badiang           | 19,606.00           | 107.9146             | 25.00                                       | 132.91          | 125,586.50          |
| Marlu A. Caermare         | 19,308.00           | 14.6750              | 25.00                                       | 39.68           | 36,917.77           |
| ** VACANT **              | -                   |                      | -                                           | -               | 0.00                |
| ** VACANT **              | -                   |                      | -                                           | -               | 0.00                |
| Cipriano C. Padogdog      | 88,003.00           | 166.2116             | 25.00                                       | 191.21          | 810,947.93          |
| ** VACANT **              | -                   |                      | -                                           | -               | 0.00                |
| Marlou B. Magallanes      | 32,711.00           | 85.1897              | 25.00                                       | 110.19          | 173,706.50          |
| Charmaine T. Piala        | 30,330.00           | 22.4605              | 25.00                                       | 47.46           | 69,372.28           |
| ** VACANT **              | -                   |                      | -                                           | -               | 0.00                |
| Ian D. Wate               | 25,707.00           | 99.1229              | 25.00                                       | 124.12          | 153,774.59          |
| ** VACANT **              | -                   |                      | -                                           | -               | 0.00                |
| ** VACANT **              | -                   |                      | -                                           | -               | 0.00                |
| Moises A. Galaura         | 19,308.00           | 124.4229             | 25.00                                       | 149.42          | 139,038.70          |
| Romer A. Navarro          | 19,457.00           | 173.7042             | 25.00                                       | 198.70          | 186,322.02          |
| Melchor P. Dominguez      | 19,457.00           | 125.1604             | 25.00                                       | 150.16          | 140,803.21          |
| Victor M. Acopiado        | 19,457.00           | 155.6084             | 25.00                                       | 180.61          | 169,353.85          |
| Marcelo S. Harayo         | 17,277.00           | 60.6542              | 25.00                                       | 85.65           | 71,317.85           |
| Alver L. Hibaya           | 17,277.00           | 72.1437              | 25.00                                       | 97.14           | 80,884.30           |
| Crispin B. Anotado        | 17,277.00           | 69.6833              | 25.00                                       | 94.68           | 78,835.71           |
| Reynaldo M. Cuenca        | 17,277.00           | 74.9605              | 25.00                                       | 99.96           | 83,229.64           |
| Josie P. Maghinay         | 17,277.00           | 31.6688              | 25.00                                       | 56.67           | 47,183.88           |
| ** VACANT **              | -                   |                      | -                                           | -               | 0.00                |
| ** VACANT **              | -                   |                      | -                                           | -               | 0.00                |
| Roel B. Mutia             | 17,277.00           | 44.3105              | 25.00                                       | 69.31           | 57,709.67           |
| Ricky T. Maghinay         | 17,277.00           | 64.9479              | 25.00                                       | 89.95           | 74,892.90           |
| Reyen S. Agan             | 17,277.00           | 70.6646              | 25.00                                       | 95.66           | 79,652.76           |
|                           | <b>2,179,709.00</b> | <b>6,742.41</b>      | <b>1,650.00</b>                             | <b>8,392.41</b> | 15,703,419.52       |
|                           |                     |                      | Less: Accrued Leave Benefits                |                 | 11,708,590.87       |
|                           |                     |                      | <b>Provision for 2024</b>                   |                 | <b>3,994,828.65</b> |

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|              |                |
|--------------|----------------|
| ACCOUNT NO.  | 825-A          |
| ACCOUNT NAME | LEGAL SERVICES |

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

|                                 |            |
|---------------------------------|------------|
| 1 Legal Retainer @ 15,000/month | 180,000.00 |
| Other Legal Fees and Expenses   | 30,000.00  |
|                                 | <hr/>      |
|                                 | 210,000.00 |

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|              |                             |
|--------------|-----------------------------|
| ACCOUNT NO.  | 825-B                       |
| ACCOUNT NAME | OTHER PROFESSIONAL SERVICES |

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This represents amount allotted for other professional services

|              |            |
|--------------|------------|
| Total Budget | 120,000.00 |
|--------------|------------|

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

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|                                                                   |              |
|-------------------------------------------------------------------|--------------|
| This includes all expenses related to ISO 9001:2015 certification | 1,000,000.00 |
|-------------------------------------------------------------------|--------------|

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|              |                   |
|--------------|-------------------|
| ACCOUNT NO.  | 826-B             |
| ACCOUNT NAME | SECURITY SERVICES |

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|                                                                                                  |              |
|--------------------------------------------------------------------------------------------------|--------------|
| This represents the amount allotted for security personnel assigned at the District's facilities | 1,800,000.00 |
|--------------------------------------------------------------------------------------------------|--------------|

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|              |                   |
|--------------|-------------------|
| ACCOUNT NO.  | 826-D             |
| ACCOUNT NAME | AUDITING SERVICES |

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|                                                       |            |
|-------------------------------------------------------|------------|
| This represents the amount allotted Auditing Services | 350,000.00 |
|-------------------------------------------------------|------------|

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|              |                                              |
|--------------|----------------------------------------------|
| 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 1,500,000.00

|              |                                              |
|--------------|----------------------------------------------|
| 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 750,000.00

|              |                                  |
|--------------|----------------------------------|
| 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 300,000.00



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

---

Amount allotted for payment of vehicle registration and insurance premiums.

1,000,000.00

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|              |                        |
|--------------|------------------------|
| ACCOUNT NO.  | 829-B                  |
| ACCOUNT NAME | FIDELITY BOND PREMIUMS |

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Amount allotted for bond premiums.

100,000.00

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|              |                         |
|--------------|-------------------------|
| ACCOUNT NO.  | 830-A                   |
| ACCOUNT NAME | OFFICE SUPPLIES EXPENSE |

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

1,500,000.00

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|              |                   |
|--------------|-------------------|
| ACCOUNT NO.  | 830-B             |
| ACCOUNT NAME | ACCOUNTABLE FORMS |

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Amount allotted for all accountable forms of the water district

500,000.00

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

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Amount allotted for payment of membership fees and annual dues for MAWD, PAWD, WEMWADA, etc.

120,000.00

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|              |                      |
|--------------|----------------------|
| ACCOUNT NO.  | 831-A                |
| ACCOUNT NAME | POSTAGE & DELIVERIES |

Amount allotted for postage & deliveries.

Total Budget

36,000.00

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

Amount allotted for CRUZTELCO & PLDT landlines and long distance

Total Budget

80,000.00

|              |                           |
|--------------|---------------------------|
| 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.) Prepaid Load for Office Sipervisors and Field Personnel of the Eng'g, Comml. & Admin. Dept. & OGM

250,000.00

Total

286,000.00

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

Internet DSL @ P10000

90,000.00

Internet Security

200,000.00

Web Hosting

10,000.00

Zoom Subscription

12,000.00

Gmail Subscription

2,000.00

Cable TV Subscription

8,000.00

Total

322,000.00

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|              |                                      |
|--------------|--------------------------------------|
| ACCOUNT NO.  | 832                                  |
| ACCOUNT NAME | TRANSPORTATION AND DELIVERY EXPENSES |

---

Amount allotted for freight and handling of materials and supplies.

|              |           |
|--------------|-----------|
| Total Budget | 50,000.00 |
|--------------|-----------|

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|              |                              |
|--------------|------------------------------|
| 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 | 1,300,000.00 |
|--------------|--------------|

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|              |                              |
|--------------|------------------------------|
| 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 | 500,000.00 |
|--------------|------------|

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|              |               |
|--------------|---------------|
| ACCOUNT NO.  | 835           |
| ACCOUNT NAME | LIGHT & POWER |

---

Amount allotted for electricity expenses of the DCWD Office facilities.

|              |              |
|--------------|--------------|
| Total Budget | 2,500,000.00 |
|--------------|--------------|

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|              |               |
|--------------|---------------|
| ACCOUNT NO.  | 835-A         |
| ACCOUNT NAME | WATER EXPENSE |

---

Amount allotted for water expenses of the DCWD Office facilities.

|              |            |
|--------------|------------|
| Total Budget | 320,000.00 |
|--------------|------------|



|              |                             |
|--------------|-----------------------------|
| 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.

3,300,000.00

|              |                                       |
|--------------|---------------------------------------|
| 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

823,680.00

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

Amount allotted for reimbursable expenses of the Board of Directors

205,920.00

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

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

411,840.00

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|              |                                                                 |
|--------------|-----------------------------------------------------------------|
| ACCOUNT NO.  | 839                                                             |
| ACCOUNT NAME | ADVERTISING, PROMOTION, MARKETING & PUBLIC INFORMATION EXPENSES |

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Amount allotted for all expenses incurred in advertising, promotion & marketing.  
Publication of newspaper ads for bidding documentation & job vacancies.  
All expenses related to the publication of advisories and other vital information about the water district operation and services.

Total Budget 300,000.00

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|              |       |
|--------------|-------|
| ACCOUNT NO.  | 841   |
| ACCOUNT NAME | RENTS |

---

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

Total Budget 100,000.00

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|              |                                                   |
|--------------|---------------------------------------------------|
| 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, etc.

Total Budget 3,500,000.00

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|              |                    |
|--------------|--------------------|
| ACCOUNT NO.  | 843-B              |
| ACCOUNT NAME | EMERGENCY EXPENSES |

---

Amount allotted for assistance to water district personnel during calamity, pandemic and other unforeseen circumstances and for emergency supplies and materials needed during the said periods.

Total Budget 1,000,000.00

|              |                   |
|--------------|-------------------|
| ACCOUNT NO.  | 844-A             |
| ACCOUNT NAME | REAL PROPERTY TAX |

Amount allotted for real property tax.

|              |            |
|--------------|------------|
| Total Budget | 350,000.00 |
|--------------|------------|

|              |                              |
|--------------|------------------------------|
| 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 | 600,000.00 |
|--------------|------------|

|              |                    |
|--------------|--------------------|
| ACCOUNT NO.  | 845-B              |
| ACCOUNT NAME | SPORTS DEVELOPMENT |

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

|              |            |
|--------------|------------|
| Total Budget | 350,000.00 |
|--------------|------------|

|              |                        |
|--------------|------------------------|
| ACCOUNT NO.  | 846                    |
| ACCOUNT NAME | GENDER AND DEVELOPMENT |

GAD Training and other GAD related activities like Women's Month Celebration, Wellness Program, etc...

|              |              |
|--------------|--------------|
| Total Budget | 2,000,000.00 |
|--------------|--------------|

|              |                                                                              |
|--------------|------------------------------------------------------------------------------|
| ACCOUNT NO.  | 848-A                                                                        |
| ACCOUNT NAME | SEMI-EXPENDABLE MACHINERY & EQUIPMENT EXPENSES (Adm & Fianance Dept and OGM) |

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

|              |            |
|--------------|------------|
| Total Budget | 700,000.00 |
|--------------|------------|

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

Amount allotted for semi-expendable furniture, fixtures & books

|              |            |
|--------------|------------|
| Total Budget | 200,000.00 |
|--------------|------------|



**DEPRECIATION BUDGET  
BUDGET YEAR 2024**

|                                                   | Budgeted<br>2023 | Expected<br>2023 | Budgeted<br>2024 | Monthly Ave.<br>2024 |
|---------------------------------------------------|------------------|------------------|------------------|----------------------|
| <b><u>306 Land and Land Rights</u></b>            |                  |                  |                  |                      |
| Costs:                                            |                  |                  |                  |                      |
| Beginning balance                                 | 13,492,122.46    | 13,492,122.46    | 13,492,122.46    | 1,124,343.54         |
| Additions                                         | 0.00             | 0.00             | 0.00             | 0.00                 |
| (Deductions)                                      | 0.00             | 0.00             | 0.00             | 0.00                 |
| Ending balance                                    | 13,492,122.46    | 13,492,122.46    | 13,492,122.46    | 1,124,343.54         |
| Depreciation rate (composite) -                   | 0.00%            |                  |                  |                      |
| Periodical depreciation                           | 0.00             | 0.00             | 0.00             | 0.00                 |
| <b><u>313 Lake, River &amp; Other Intakes</u></b> |                  |                  |                  |                      |
| Costs:                                            |                  |                  |                  |                      |
| Beginning balance                                 | 0.00             | 0.00             | 0.00             | 0.00                 |
| Additions                                         | 0.00             | 0.00             | 0.00             | 0.00                 |
| (Deductions)                                      | 0.00             | 0.00             | 0.00             | 0.00                 |
| Ending balance                                    | 0.00             | 0.00             | 0.00             | 0.00                 |
| Depreciation rate (composite) -                   | 0.00%            |                  |                  |                      |
| Periodical depreciation                           | 0.00             | 0.00             | 0.00             | 0.00                 |
| <b><u>315 Wells</u></b>                           |                  |                  |                  |                      |
| Costs:                                            |                  |                  |                  |                      |
| Beginning balance                                 | 50,033,086.79    | 50,033,086.79    | 48,860,160.36    | 4,071,680.03         |
| Additions                                         | 0.00             | 0.00             | 0.00             | 0.00                 |
| (Deductions)                                      | 0.00             | 1,172,926.43     | 0.00             | 0.00                 |
| Ending balance                                    | 50,033,086.79    | 48,860,160.36    | 48,860,160.36    | 4,071,680.03         |
| Depreciation rate (composite) -                   | 3.00%            |                  |                  |                      |
| Periodical depreciation                           | 1,526,174.52     | 1,465,804.80     | 1,465,804.80     | 122,150.40           |
| <b><u>316 Supply Mains</u></b>                    |                  |                  |                  |                      |
| Costs:                                            |                  |                  |                  |                      |
| Beginning balance                                 | 365,946.91       | 365,946.91       | 365,946.91       | 30,495.58            |
| Additions                                         | 0.00             | 0.00             | 0.00             | 0.00                 |
| (Deductions)                                      | 0.00             | 0.00             | 0.00             | 0.00                 |
| Ending balance                                    | 365,946.91       | 365,946.91       | 365,946.91       | 30,495.58            |
| Depreciation rate (composite) -                   | 2.25%            |                  |                  |                      |
| Periodical depreciation                           | 8,233.80         | 8,233.80         | 8,233.80         | 686.15               |
| <b><u>321 Structures and Improvement</u></b>      |                  |                  |                  |                      |
| Costs:                                            |                  |                  |                  |                      |
| Beginning balance                                 | 10,807,645.20    | 10,807,645.20    | 10,807,645.20    | 900,637.10           |
| Additions                                         | 0.00             | 0.00             | 0.00             | 0.00                 |
| (Deductions)                                      | 0.00             | 0.00             | 0.00             | 0.00                 |
| Ending balance                                    | 10,807,645.20    | 10,807,645.20    | 10,807,645.20    | 900,637.10           |
| Depreciation rate (composite) -                   | 4.11%            |                  |                  |                      |
| Periodical depreciation                           | 443,772.60       | 443,772.72       | 443,772.72       | 36,981.06            |

**DEPRECIATION BUDGET**  
**BUDGET YEAR 2024**

|                                                 | Budgeted<br>2023 | Expected<br>2023 | Budgeted<br>2024 | Monthly Ave.<br>2024 |
|-------------------------------------------------|------------------|------------------|------------------|----------------------|
| <b><u>322 Power Production Equipment</u></b>    |                  |                  |                  |                      |
| Costs:                                          |                  |                  |                  |                      |
| Beginning balance                               | 4,868,901.93     | 4,868,901.93     | 2,584,797.93     | 215,399.83           |
| Additions                                       | 0.00             | 0.00             | 0.00             | 0.00                 |
| (Deductions)                                    | 0.00             | -2,284,104.00    | 0.00             | 0.00                 |
| Ending balance                                  | 4,868,901.93     | 2,584,797.93     | 2,584,797.93     | 215,399.83           |
| Depreciation rate (composite) - 5.33%           |                  |                  |                  |                      |
| Periodical depreciation                         | 157,406.28       | 137,804.28       | 137,804.28       | 11,483.69            |
| <b><u>323 Pumping Equipment</u></b>             |                  |                  |                  |                      |
| Costs:                                          |                  |                  |                  |                      |
| Beginning balance                               | 41,090,912.60    | 41,090,912.60    | 30,342,189.65    | 2,528,515.80         |
| Additions                                       | 0.00             | 0.00             | 0.00             | 0.00                 |
| (Deductions)                                    | 0.00             | -10,748,722.95   | 0.00             | 0.00                 |
| Ending balance                                  | 41,090,912.60    | 30,342,189.65    | 30,342,189.65    | 2,528,515.80         |
| Depreciation rate (composite) - 9.08%           |                  |                  |                  |                      |
| Periodical depreciation                         | 4,604,617.56     | 2,755,513.68     | 2,755,513.68     | 229,626.14           |
| <b><u>331 Structures &amp; Improvements</u></b> |                  |                  |                  |                      |
| Costs:                                          |                  |                  |                  |                      |
| Beginning balance                               | 8,060,287.70     | 8,060,287.70     | 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                                  | 8,060,287.70     | 8,060,287.70     | 8,552,498.73     | 712,708.23           |
| Depreciation rate (composite) - 3.39%           |                  |                  |                  |                      |
| Periodical depreciation                         | 290,170.32       | 290,170.32       | 290,170.32       | 24,180.86            |
| <b><u>332 Water Treatment Equipment</u></b>     |                  |                  |                  |                      |
| Costs:                                          |                  |                  |                  |                      |
| Beginning balance                               | 644,892.00       | 644,892.00       | 644,892.00       | 53,741.00            |
| Additions                                       | 0.00             | 0.00             | 0.00             | 0.00                 |
| (Deductions)                                    | 0.00             | -126,892.00      | 0.00             | 0.00                 |
| Ending balance                                  | 644,892.00       | 518,000.00       | 644,892.00       | 53,741.00            |
| Depreciation rate (composite) - 7.23%           |                  |                  |                  |                      |
| Periodical depreciation                         | 58,040.28        | 46,620.00        | 46,620.00        | 3,885.00             |
| <b><u>342 Reservoirs and Tanks</u></b>          |                  |                  |                  |                      |
| 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                         | 327,343.80       | 327,343.80       | 327,343.80       | 27,278.65            |

**DEPRECIATION BUDGET**  
**BUDGET YEAR 2024**

|                                                              | Budgeted<br>2023 | Expected<br>2023 | Budgeted<br>2024 | Monthly Ave.<br>2024 |
|--------------------------------------------------------------|------------------|------------------|------------------|----------------------|
| <b><u>343 Transmission and Distribution Mains</u></b>        |                  |                  |                  |                      |
| Costs:                                                       |                  |                  |                  |                      |
| Beginning balance                                            | 98,319,730.22    | 98,319,730.22    | 110,879,908.04   | 9,239,992.34         |
| Additions                                                    | 0.00             | 12,560,177.82    | 0.00             | 0.00                 |
| (Deductions)                                                 | 0.00             | 0.00             | 0.00             | 0.00                 |
| Ending balance                                               | 98,319,730.22    | 110,879,908.04   | 110,879,908.04   | 9,239,992.34         |
| Depreciation rate (composite) - 4.40%                        |                  |                  |                  |                      |
| Periodical depreciation                                      | 3,736,059.12     | 4,879,727.04     | 4,879,727.04     | 406,643.92           |
| <b><u>345 Services</u></b>                                   |                  |                  |                  |                      |
| Costs:                                                       |                  |                  |                  |                      |
| Beginning balance                                            | 11,419,349.11    | 11,419,349.11    | 12,914,642.40    | 1,076,220.20         |
| Additions                                                    | 0.00             | 1,495,293.29     | 0.00             | 0.00                 |
| (Deductions)                                                 | 0.00             | 0.00             | 0.00             | 0.00                 |
| Ending balance                                               | 11,419,349.11    | 12,914,642.40    | 12,914,642.40    | 1,076,220.20         |
| Depreciation rate (composite) - 3.86%                        |                  |                  |                  |                      |
| Periodical depreciation                                      | 494,935.68       | 498,809.64       | 498,809.64       | 41,567.47            |
| <b><u>347 Meter Installation</u></b>                         |                  |                  |                  |                      |
| 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               |
| <b><u>349 Other Tansmission &amp; Distribution Plant</u></b> |                  |                  |                  |                      |
| Costs:                                                       |                  |                  |                  |                      |
| Beginning balance                                            | 1,317,659.05     | 1,317,659.05     | 988,659.05       | 82,388.25            |
| Additions                                                    | 0.00             | 0.00             | 0.00             | 0.00                 |
| (Deductions)                                                 | 0.00             | -329,000.00      | 0.00             | 0.00                 |
| Ending balance                                               | 1,317,659.05     | 988,659.05       | 988,659.05       | 82,388.25            |
| Depreciation rate (composite) - 14.81%                       |                  |                  |                  |                      |
| Periodical depreciation                                      | 205,634.64       | 146,414.64       | 146,414.64       | 12,201.22            |
| <b><u>371 Structures and Improvements</u></b>                |                  |                  |                  |                      |
| Costs:                                                       |                  |                  |                  |                      |
| Beginning balance                                            | 23,664,977.90    | 23,664,977.90    | 23,640,437.90    | 1,970,036.49         |
| Additions                                                    | 0.00             | 0.00             | 0.00             | 0.00                 |
| (Deductions)                                                 | 0.00             | -24,540.00       | 0.00             | 0.00                 |
| Ending balance                                               | 23,664,977.90    | 23,640,437.90    | 23,640,437.90    | 1,970,036.49         |
| Depreciation rate (composite) - 4.14%                        |                  |                  |                  |                      |
| Periodical depreciation                                      | 979,950.48       | 978,846.24       | 978,846.24       | 81,570.52            |



**DEPRECIATION BUDGET**  
**BUDGET YEAR 2024**

|                                                  | Budgeted<br>2023 | Expected<br>2023 | Budgeted<br>2024 | Monthly Ave.<br>2024 |
|--------------------------------------------------|------------------|------------------|------------------|----------------------|
| <b><u>372 Office Furniture and Equipment</u></b> |                  |                  |                  |                      |
| Costs:                                           |                  |                  |                  |                      |
| Beginning balance                                | 5,929,566.69     | 5,929,566.69     | 3,018,316.54     | 251,526.38           |
| Additions                                        | 0.00             | 0.00             | 0.00             | 0.00                 |
| (Deductions)                                     | 0.00             | -2,911,250.15    | 0.00             | 0.00                 |
| Ending balance                                   | 5,929,566.69     | 3,018,316.54     | 3,018,316.54     | 251,526.38           |
| Depreciation rate (composite) - 10.87%           |                  |                  |                  |                      |
| Periodical depreciation                          | 663,358.92       | 328,023.72       | 328,023.72       | 27,335.31            |
| <b><u>373 Transportation Equipment</u></b>       |                  |                  |                  |                      |
| Costs:                                           |                  |                  |                  |                      |
| Beginning balance                                | 6,985,634.24     | 6,985,634.24     | 4,601,845.07     | 383,487.09           |
| Additions                                        | 0.00             | 0.00             | 0.00             | 0.00                 |
| (Deductions)                                     | 0.00             | -2,383,789.17    | 0.00             | 0.00                 |
| Ending balance                                   | 6,985,634.24     | 4,601,845.07     | 4,601,845.07     | 383,487.09           |
| Depreciation rate (composite) - 10.48%           |                  |                  |                  |                      |
| Periodical depreciation                          | 518,677.20       | 482,232.48       | 482,232.48       | 40,186.04            |
| <b><u>375 Laboratory Equipment</u></b>           |                  |                  |                  |                      |
| Costs:                                           |                  |                  |                  |                      |
| Beginning balance                                | 1,641,725.00     | 1,641,725.00     | 1,459,848.00     | 121,654.00           |
| Additions                                        | 0.00             | 0.00             | 0.00             | 0.00                 |
| (Deductions)                                     | 0.00             | -181,877.00      | 0.00             | 0.00                 |
| Ending balance                                   | 1,641,725.00     | 1,459,848.00     | 1,459,848.00     | 121,654.00           |
| Depreciation rate (composite) - 9.00%            |                  |                  |                  |                      |
| Periodical depreciation                          | 156,506.40       | 131,386.32       | 131,386.32       | 10,948.86            |
| <b><u>376 Communications Equipment</u></b>       |                  |                  |                  |                      |
| Costs:                                           |                  |                  |                  |                      |
| Beginning balance                                | 210,349.23       | 210,349.23       | 0.00             | 0.00                 |
| Additions                                        | 0.00             | 0.00             | 0.00             | 0.00                 |
| (Deductions)                                     | 0.00             | -210,349.23      | 0.00             | 0.00                 |
| Ending balance                                   | 210,349.23       | 0.00             | 0.00             | 0.00                 |
| Depreciation rate (composite) - 0.00%            |                  |                  |                  |                      |
| Periodical depreciation                          | 15,722.88        | 0.00             | 0.00             | 0.00                 |
| <b><u>377 Power Operated Equipment</u></b>       |                  |                  |                  |                      |
| Costs:                                           |                  |                  |                  |                      |
| Beginning balance                                | 16,176,596.20    | 16,176,596.20    | 16,058,096.20    | 1,338,174.68         |
| Additions                                        | 0.00             | 0.00             | 0.00             | 0.00                 |
| (Deductions)                                     | 0.00             | -118,500.00      | 0.00             | 0.00                 |
| Ending balance                                   | 16,176,596.20    | 16,058,096.20    | 16,058,096.20    | 1,338,174.68         |
| Depreciation rate (composite) - 8.67%            |                  |                  |                  |                      |
| Periodical depreciation                          | 1,497,878.64     | 1,392,578.64     | 1,392,578.64     | 116,048.22           |

**DEPRECIATION BUDGET**  
**BUDGET YEAR 2024**

|                                                                   | Budgeted<br>2023     | Expected<br>2023     | Budgeted<br>2024     | Monthly Ave.<br>2024 |
|-------------------------------------------------------------------|----------------------|----------------------|----------------------|----------------------|
| <b><u>378 Tools, Shops and Garage Equipment</u></b>               |                      |                      |                      |                      |
| Costs:                                                            |                      |                      |                      |                      |
| Beginning balance                                                 | 1,114,496.00         | 1,114,496.00         | 807,287.00           | 67,273.92            |
| Additions                                                         | 0.00                 | 0.00                 | 0.00                 | 0.00                 |
| (Deductions)                                                      | 0.00                 | -307,209.00          | 0.00                 | 0.00                 |
| Ending balance                                                    | 1,114,496.00         | 807,287.00           | 807,287.00           | 67,273.92            |
| Depreciation rate (composite) - 2.95%                             |                      |                      |                      |                      |
| Periodical depreciation                                           | 88,817.04            | 23,780.04            | 23,780.04            | 1,981.67             |
| <b><u>379 Other General Plant</u></b>                             |                      |                      |                      |                      |
| Costs:                                                            |                      |                      |                      |                      |
| Beginning balance                                                 | 5,653,640.00         | 5,653,640.00         | 5,387,139.70         | 448,928.31           |
| Additions                                                         | 0.00                 | 17,923,427.58        | 0.00                 | 0.00                 |
| (Deductions)                                                      | 0.00                 | 0.00                 | 0.00                 | 0.00                 |
| Ending balance                                                    | 5,653,640.00         | 23,577,067.58        | 5,387,139.70         | 448,928.31           |
| Depreciation rate (composite) - 40.74%                            |                      |                      |                      |                      |
| Periodical depreciation                                           | 638,575.20           | 2,194,746.12         | 2,194,746.12         | 182,895.51           |
| <b><u>380 Information Technology Infrastructure/Equipment</u></b> |                      |                      |                      |                      |
| Costs:                                                            |                      |                      |                      |                      |
| Beginning balance                                                 | 904,943.50           | 904,943.50           | 158,583.50           | 13,215.29            |
| Additions                                                         | 0.00                 | 0.00                 | 0.00                 | 0.00                 |
| (Deductions)                                                      | 0.00                 | -746,360.00          | 0.00                 | 0.00                 |
| Ending balance                                                    | 904,943.50           | 158,583.50           | 158,583.50           | 13,215.29            |
| Depreciation rate (composite) - 14.96%                            |                      |                      |                      |                      |
| Periodical depreciation                                           | 83,032.56            | 23,722.56            | 23,722.56            | 1,976.88             |
| <b><u>390 Septage Management Project</u></b>                      |                      |                      |                      |                      |
| Costs:                                                            |                      |                      |                      |                      |
| Beginning balance                                                 | 17,469,893.94        | 17,469,893.94        | 17,469,893.94        | 1,455,824.50         |
| Additions                                                         | 0.00                 | 0.00                 | 0.00                 | 0.00                 |
| (Deductions)                                                      | 0.00                 | 0.00                 | 0.00                 | 0.00                 |
| Ending balance                                                    | 17,469,893.94        | 17,469,893.94        | 17,469,893.94        | 1,455,824.50         |
| Depreciation rate (composite) - 2.25%                             |                      |                      |                      |                      |
| Periodical depreciation                                           | 393,072.60           | 393,072.60           | 393,072.60           | 32,756.05            |
| <b><u>SUMMARY</u></b>                                             |                      |                      |                      |                      |
| Beginning balance                                                 | 331,167,357.37       | 331,167,357.37       | 324,029,911.28       | 27,002,492.61        |
| Additions                                                         | 0.00                 | 31,978,898.69        | 0.00                 | 0.00                 |
| (Deductions)                                                      | 0.00                 | -19,199,667.07       | 0.00                 | 0.00                 |
| Ending balance                                                    | 331,167,357.37       | 341,600,736.13       | 324,029,911.28       | 27,002,492.61        |
| Depreciation rate (composite) - 5.23%                             |                      |                      |                      |                      |
| <b>TOTAL PERIODICAL DEPRECIATION</b>                              | <b>16,889,860.20</b> | <b>16,950,483.12</b> | <b>16,950,483.12</b> | <b>1,412,540.26</b>  |

Prepared:

**JANET R. NADALA**  
Div. Mgr., Finance

Recommending Approval:

**RUEL D. TABADA**  
General Manager

Approved:

**ENRICO V. MONTANO**  
Board Chairperson