



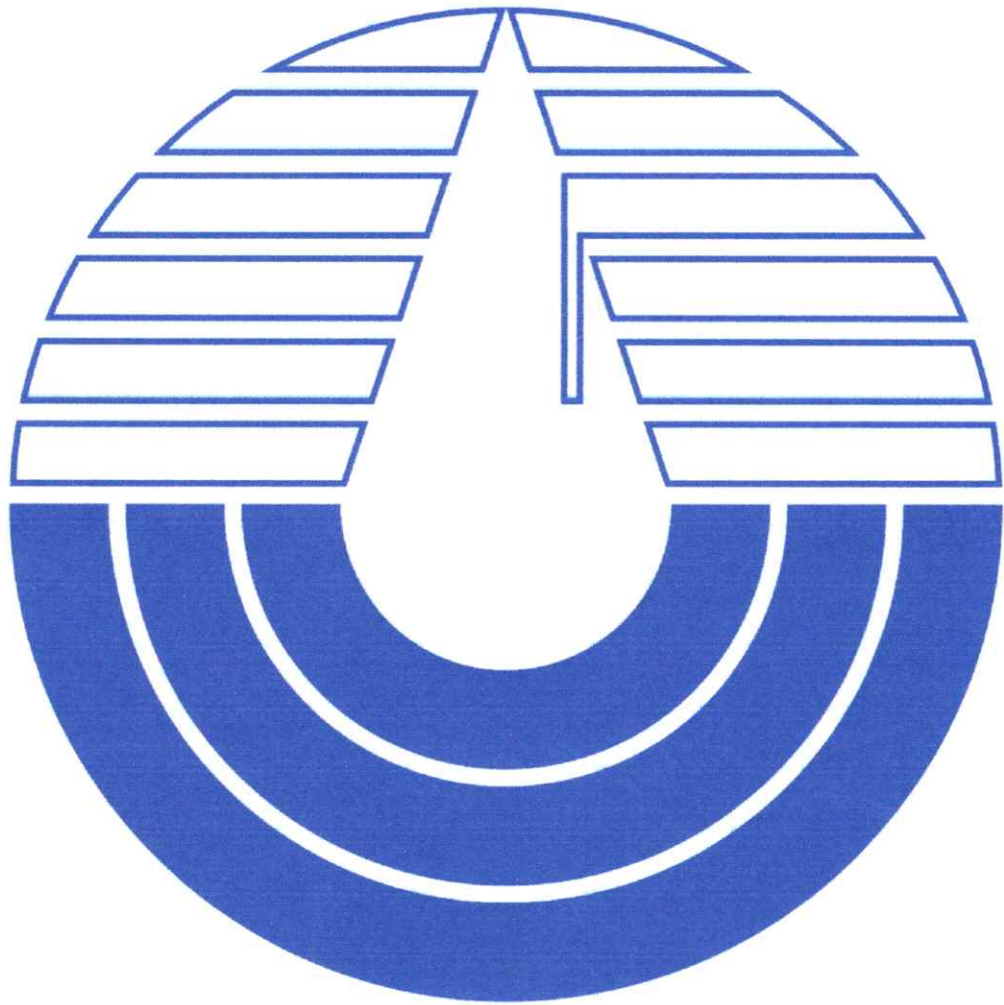
**Dipolog City Water District**  
Highway, Minaog, Dipolog City



# **ANNUAL BUDGET 2025**

Approved thru Board Resolution No 68, s 2024

# **DIPOLOG CITY WATER DISTRICT CORPORATE OPERATING BUDGET**



**YEAR 2025**



DIPOLOG CITY WATER DISTRICT

**2025 BUDGET**

**TABLE OF CONTENTS**

|                                                                         |              |
|-------------------------------------------------------------------------|--------------|
| Organizational & Functional Chart.....                                  | 1            |
| Plantilla of Personnel.....                                             | 2-3          |
| Cash Flow Projections.....                                              | 4            |
| Projected Income Statement.....                                         | 5            |
| Projected Balance Sheet.....                                            | 6-7          |
| CAPEX Budget                                                            |              |
| Engineering & Operations Department.....                                | 8-9          |
| Commercial Services Department.....                                     | 10           |
| Administrative & Finance Department.....                                | 11           |
| Projected Water Sales.....                                              | 12           |
| Estimated Receipts from Water Bills.....                                | 13           |
| Other Operating Revenues Budget.....                                    | 14           |
| Other Income Budget.....                                                | 15           |
| <b>Engineering Department Expense Budget Summary.....</b>               | <b>16-18</b> |
| AC#701      Operation Labor and Expenses (Source of Supply).....        | 19           |
| AC#724      Pumping Labor & Expenses.....                               | 19           |
| AC#742      Operation Labor and Expenses (Treatment Plant).....         | 19           |
| AC#763-B    Maint. of Transmission & Distribution Mains (Labor).....    | 20           |
| AC#765-B    Maint. of Services (Flushing Activities).....               | 20           |
| AC#765-C    Maint. of Services (Service Connections-Labor).....         | 20           |
| AC#821      Overtime & Holiday Pay.....                                 | 20           |
| AC#729      Labor - Pumping Expenses.....                               | 20           |
| AC#759      Labor - Transmission & Distribution Expenses.....           | 21           |
| AC#850      Labor - Transmission & Distribution Expenses.....           | 21           |
| AC#850-1    S&I (Bamboo Forest Park).....                               | 21           |
| AC#771      Labor- Septage Treatment Plant.....                         | 22           |
| AC#744      Chemicals for Water Treatment & Tests.....                  | 22           |
| AC#840-A    Fuel, Oil & Lubricants (Office).....                        | 23           |
| AC#840-B    Fuel, Oil & Lubricants (Maintenance).....                   | 23           |
| AC#848-B    Semi-Expendable Machinery & Equipment (Eng'g.).....         | 23           |
| AC#782      Power Purchased for Septage.....                            | 23           |
| AC#783      Miscellaneous Gen. & Septage Expenses.....                  | 23           |
| AC#784      Chemicals for Septage Treatment & Tests.....                | 23           |
| AC#785      Fuel, Oil & Lubricants Septage.....                         | 23           |
| AC#790      Maintenance of Septage Trucks.....                          | 23           |
| AC#793      Maintenance of Septage Treatment Plant.....                 | 24           |
| AC#794      Maintenance of Structures& Improvements.....                | 24           |
| AC#795      Maintenance of Septage Equipments & Facilities.....         | 24           |
| AC#780      Septage Office Supplies.....                                | 24           |
| AC#781      Septage Communication Expenses.....                         | 24           |
| AC#848-S1   Semi Expendable Machinery & Equipment( Septage).....        | 24           |
| AC#848-S2   Semi Expendable Furnitures& Fixtures( Septage).....         | 24           |
| AC#702      Miscellaneous Expenses-Adopt-a-Mountain Project.....        | 24           |
| AC#703      Purchased Water.....                                        | 25           |
| AC#707      Maint. of Structures & Improvements (Source of Supply)..... | 25           |
| AC#723      Fuel & Lubricants for Pumping & Power Production.....       | 25           |
| AC#726      Power Purchased for Pumping.....                            | 25           |
| AC#731      Maint. of Power Production Equipment.....                   | 26           |

DIPOLOG CITY WATER DISTRICT

**2025 BUDGET**

**TABLE OF CONTENTS**

|                                                                            |                                                                  |              |
|----------------------------------------------------------------------------|------------------------------------------------------------------|--------------|
| AC#732                                                                     | Maint. of Pumping Equipment.....                                 | 26           |
| AC#747                                                                     | Maint. of Water Treatment Structures & Improvements .....        | 26           |
| AC#748                                                                     | Maint. of Water Treatment Eqpt. & Facilities.....                | 26           |
| AC#749                                                                     | Bamboo Forest Park Structures& Improvements.....                 | 26           |
| AC#762                                                                     | Reservoirs and Tanks.....                                        | 26           |
| AC#765-A                                                                   | Maint. of Services (Service Connections-Materials).....          | 26           |
| AC#850-A                                                                   | Repair & Maintenance (Admin. Structures & Improvement).....      | 27           |
| AC#850-B                                                                   | Repair & Maintenance (Office Machinery & Equipment).....         | 27           |
| AC#850-C                                                                   | Repair & Maintenance (Furnitures & Fixtures).....                | 27           |
| AC#850-D                                                                   | Repair & Maintenance (Transportation Eqpt).....                  | 27           |
| AC#850-E                                                                   | Repair & Maintenance (Power Operated Eqpt).....                  | 27           |
| AC#850-F                                                                   | Repair & Maintenance (Construction Eqpt).....                    | 27           |
| AC#850-G                                                                   | Repair & Maintenance (Power Production Eqpt).....                | 27           |
| AC#850-H                                                                   | Repair & Maintenance (Office Pumping Eqpt).....                  | 28           |
| AC#850-I                                                                   | Repair & Maintenance (Communications Eqpt).....                  | 28           |
| AC#850-J                                                                   | Repair & Maintenance (Tools, Shops & Garage Eqpt).....           | 28           |
| AC#850-K                                                                   | Repair & Maintenance (Laboratory Eqpt).....                      | 28           |
| AC#756                                                                     | Survey Expenses.....                                             | 28           |
| AC#831-E                                                                   | Communications Equipment Expenses .....                          | 28           |
| AC#837-B                                                                   | Regulatory Req. Expenses (Permit Fees).....                      | 28           |
| <b>Commercial Department Expense Budget Summary.....</b>                   |                                                                  | <b>29</b>    |
| AC#801                                                                     | Supervision - Customer Accounts Expenses.....                    | 30           |
| AC#802                                                                     | Meter Reading Expenses.....                                      | 30           |
| AC#803-A                                                                   | Customer Records & Collection Expenses (Acct Mgmt Division)..... | 30           |
| AC#803-B                                                                   | Customer Records & Collection Expenses (Cust Svcs Division)..... | 30           |
| AC#803-C                                                                   | Customer Records & Collection Expenses (Job Order).....          | 31           |
| AC#805                                                                     | Uncollectible Accounts.....                                      | 31           |
| AC#806                                                                     | Prizes & Promotional Expenses.....                               | 31           |
| AC#821-C                                                                   | Overtime Pay (Commercial).....                                   | 31           |
| AC#830-C                                                                   | Non-Accountable Forms.....                                       | 31           |
| AC#848-D                                                                   | Semi-Expendable Machinery & Equipment Expenses (Commercial)..... | 32           |
| AC#848-E                                                                   | Semi-Expendable Furnitures and Fixtures (Commercial).....        | 32           |
| AC#765-E                                                                   | Maint. of Services (Commercial-Materials).....                   | 32           |
| AC#766-B                                                                   | Maintenance of Meters (Materials).....                           | 32           |
| <b>Administrative &amp; Finance Department Expense Budget Summary.....</b> |                                                                  | <b>33-34</b> |
| AC#820-A                                                                   | Administrative & General Salaries .....                          | 35           |
| AC#820-B                                                                   | Administrative & General Salaries( Job Orders) .....             | 35           |
| AC#821-A                                                                   | Overtime and Holiday Pay.....                                    | 36           |
| AC#822-A                                                                   | Life & Retirement Insurance Contributions.....                   | 36           |
| AC#822-B                                                                   | PAG-IBIG Contributions.....                                      | 36           |
| AC#822-C                                                                   | ECC Contributions.....                                           | 36           |
| AC#823                                                                     | PhilHealth Contributions.....                                    | 37           |
| AC#823                                                                     | PhilHealth Contributions (continuation).....                     | 38           |
| AC#824-A                                                                   | Personnel Economic Relief Allowance .....                        | 39           |
| AC#824-B                                                                   | Representation Allowance.....                                    | 39           |
| AC#824-C                                                                   | Transportation Allowance.....                                    | 39           |
| AC#824-D                                                                   | Clothing & Uniform Allowance.....                                | 39           |
| AC#824-E                                                                   | Other Bonuses & Allowances.....                                  | 39           |



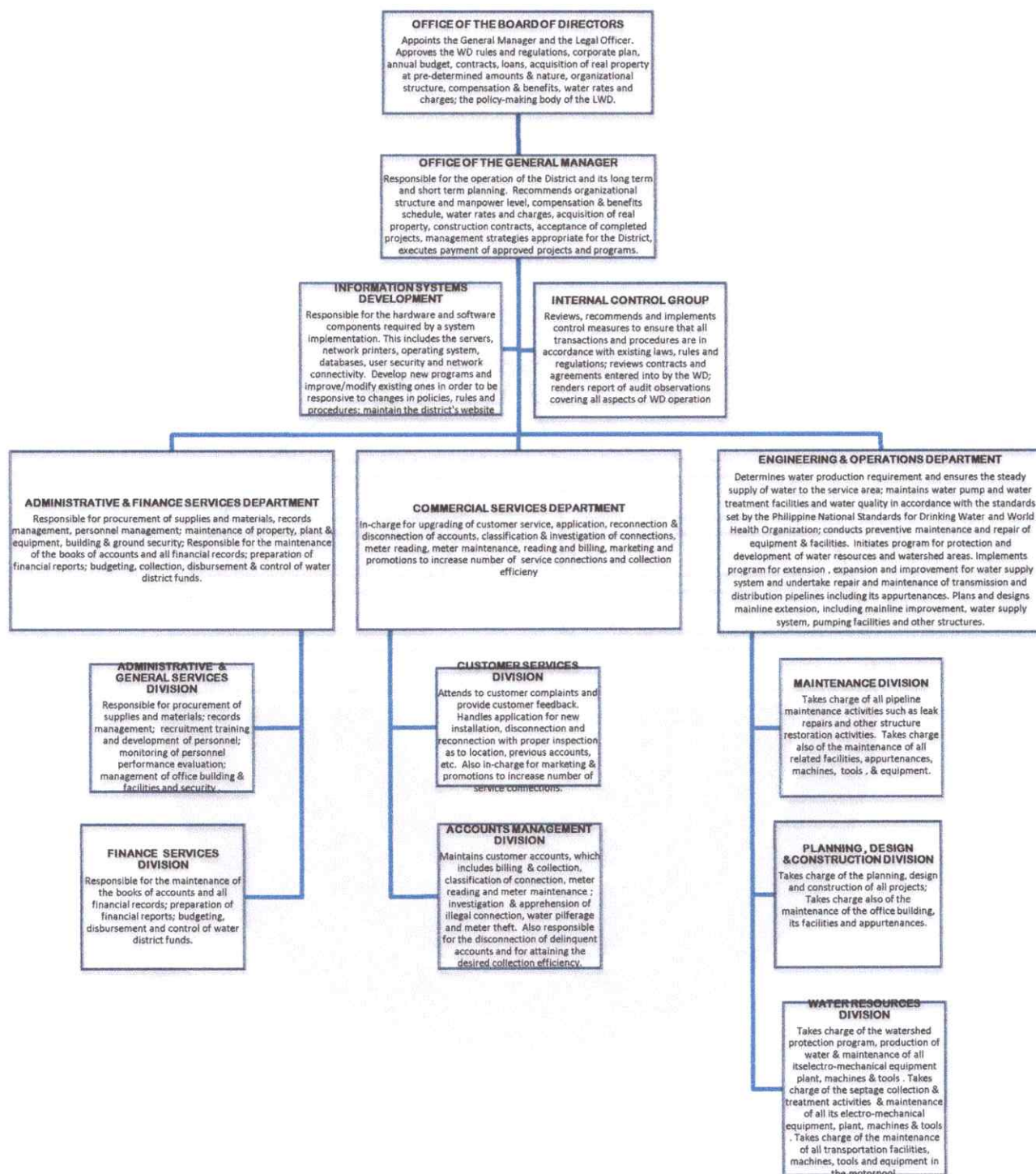
DIPOLOG CITY WATER DISTRICT

**2025 BUDGET**

**TABLE OF CONTENTS**

|          |                                                      |       |
|----------|------------------------------------------------------|-------|
| AC#824-G | Provident Fund Contributions.....                    | 40-41 |
| AC#824-H | Year End Bonus.....                                  | 42    |
| AC#824-I | Cash Gift.....                                       | 42    |
| AC#824-L | Gratuity Pay.....                                    | 42    |
| AC#824-K | Terminal Leave Benefits.....                         | 43    |
| AC#824-K | Terminal Leave Benefits(continuation).....           | 44    |
| AC#825-A | Legal Services.....                                  | 45    |
| AC#825-B | Other Professional Services (Mediatrix Case).....    | 45    |
| AC#825-C | Consultancy Services & ISO Certification.....        | 45    |
| AC#826-B | Security Services.....                               | 45    |
| AC#826-D | Auditing Services.....                               | 45    |
| AC#827-A | Empl.Trav.Exp.& Per Diems.....                       | 46    |
| AC#827-B | Dir. Trav. Exp. & Per Diems.....                     | 46    |
| AC#829-A | Insurance & Registration Expenses.....               | 46    |
| AC#829-B | Fidelity Bond Premiums.....                          | 46    |
| AC#830-A | Office Supplies Expense.....                         | 46    |
| AC#830-B | Accountable Forms.....                               | 46    |
| AC#830-E | Membership Dues & Contrib. to Org.....               | 46    |
| AC#831-A | Postage & Deliveries.....                            | 47    |
| AC#831-B | Telephone Expenses-Landline.....                     | 47    |
| AC#831-C | Telephone Expenses-Mobile.....                       | 47    |
| AC#831-D | Internet Expenses & Cable TV Subs.....               | 47    |
| AC#832   | Freight and Handling.....                            | 48    |
| AC#833-A | Employees' Training Exp.....                         | 48    |
| AC#833-B | Directors' Training Exp.....                         | 48    |
| AC#835   | Light and Power.....                                 | 48    |
| AC#835-A | Water Expenses.....                                  | 48    |
| AC#836   | Donations & Contributions.....                       | 48    |
| AC#837-A | Franchise Tax.....                                   | 48    |
| AC#838-A | Dir. Fees & Remunerations-Per Diems.....             | 49    |
| AC#838-B | Dir. Fees & Remunerations-Reimbursable Expenses..... | 49    |
| AC#843-C | Extraordinary & Miscellaneous Expenses (EME).....    | 49    |
| AC#838-C | Dir. Fees & Remunerations-Benefits.....              | 49    |
| AC#839   | Advertising, Promotions & Marketing Expenses.....    | 49    |
| AC#841   | Rents.....                                           | 49    |
| AC#843-A | Misc. Gen.& Admin. Exp.....                          | 50    |
| AC#843-B | Emergency Expenses.....                              | 50    |
| AC#844-A | Real Property Tax.....                               | 50    |
| AC#845-A | Cultural & Athletic Expenses.....                    | 50    |
| AC#845-B | Sports Development.....                              | 50    |
| AC#846   | Gender and Development.....                          | 51    |
| AC#848-A | Semi-Expendable Machinery & Equipment (Admin.).....  | 51    |
| AC#848-C | Semi-Expendable Furniture & Fixtures (Admin.).....   | 51    |
|          | Depreciation Schedule.....                           | 52-56 |

# DIPOLOG CITY WATER DISTRICT ORGANIZATIONAL & FUNCTIONAL CHART



Prepared:

MA. GENELYN O. EMPEYNADO  
Div. Mgr. Admin & Gen Services

Checked:

GRACIELA B. PALUCA  
Dept. Mgr. Admin & Finance

Recommended:

RUEL D. TABADA  
General Manager

Approved:

ENRICO V. MONTANO  
Board - Chairperson



**DIPOLOG CITY WATER DISTRICT**  
**2025 APPROVED PLANTILLA OF POSITIONS**

| ITEM #                                              | POSITION TITLE                            | SALARY GRADE | 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    | 144,897.00     | 1,738,764.00  | Tabada            | Ruel                   | Dulang      |
| 2                                                   | Senior Internal Control Officer B         | 16           | 3    | 44,438.00      | 533,256.00    | Dela Peña         | Cherry Lyn             | Narvacan    |
| 3                                                   | Internal Control Assistant A              | 10           | 3    | 25,996.00      | 311,952.00    | Fullon, Jr.       | Felipe                 | Francisco   |
| 4                                                   | Administration Services Assistant C       | 8            | 2    | 21,642.00      | 259,704.00    | Mandigal          | Lheolyne               | Bael        |
| 5                                                   | Clerk-Processor B                         | 6            | 1    | 18,957.00      | 227,484.00    | ** VACANT **      |                        |             |
| 6                                                   | Driver                                    | 4            | 3    | 17,084.00      | 205,008.00    | Montano           | Jerome                 | Velsis      |
| III. ADMINISTRATIVE AND FINANCE SERVICES DEPARTMENT |                                           |              |      |                |               |                   |                        |             |
| 7                                                   | Department Manager B                      | 25           | 2    | 113,476.00     | 1,361,712.00  | Paluca            | Gracella               | Batilona    |
| III-A. FINANCE SERVICES DIVISION                    |                                           |              |      |                |               |                   |                        |             |
| 8                                                   | Division Manager B                        | 23           | 2    | 88,574.00      | 1,062,888.00  | Nadala            | Janet                  | Ratificar   |
| 9                                                   | Senior Cashier                            | 18           | 1    | 51,304.00      | 615,648.00    | Manriquez         | Nabella                | Galgo       |
| 10                                                  | Cashier B                                 | 14           | 1    | 37,024.00      | 444,288.00    | ** VACANT **      |                        |             |
| 11                                                  | Senior Accounting Processor B             | 10           | 1    | 25,586.00      | 307,032.00    | ** VACANT **      |                        |             |
| 12                                                  | Corporate Budget Examiner                 | 10           | 2    | 25,790.00      | 309,480.00    | Enero             | Gail Claire Antoinette | Rangas      |
| 13                                                  | Accounting Processor A                    | 8            | 2    | 21,642.00      | 259,704.00    | Egay              | Jhon Mark              | Dayot       |
| 14                                                  | Accounting Processor A                    | 8            | 4    | 22,035.00      | 264,420.00    | Junio             | Amabell                | Dinawanao   |
| 15                                                  | Clerk-Processor B                         | 6            | 2    | 19,098.00      | 229,176.00    | Simbajon          | Keen Mark              | Yma         |
| III-B. ADMINISTRATIVE & GENERAL SERVICES DIVISION   |                                           |              |      |                |               |                   |                        |             |
| 16                                                  | Division Manager B                        | 23           | 2    | 88,574.00      | 1,062,888.00  | Empeynado         | Ma. Genelyn            | Ortega      |
| 17                                                  | Storekeeper A                             | 11           | 3    | 30,597.00      | 367,164.00    | Limbaring         | Delfin                 | Cadavedo    |
| 18                                                  | Procurement Analyst B                     | 11           | 1    | 30,024.00      | 360,288.00    | Dagpin            | Richard Dean           | Baguioso    |
| 19                                                  | Industrial Relations Mgt Assistant A      | 10           | 1    | 25,586.00      | 307,032.00    | ** VACANT **      |                        |             |
| 20                                                  | Procurement Assistant B                   | 8            | 1    | 21,448.00      | 257,376.00    | ** VACANT **      |                        |             |
| 21                                                  | Clerk-Processor B                         | 6            | 2    | 19,098.00      | 229,176.00    | Casidar           | Johania                | Abdul Taher |
| 22                                                  | Industrial Security Guard B               | 5            | 1    | 17,866.00      | 214,392.00    | ** VACANT **      |                        |             |
| 23                                                  | Administrative Services Aide              | 4            | 1    | 16,833.00      | 201,996.00    | ** VACANT **      |                        |             |
| 24                                                  | Toolkeeper                                | 3            | 2    | 15,971.00      | 191,652.00    | Fetalver          | Ariel                  | Estrera     |
| 25                                                  | Utility Worker B                          | 1            | 2    | 14,164.00      | 169,968.00    | Cabrera           | Samuel                 | Villegas    |
| IV. SERVICES DEPARTMENT                             |                                           |              |      |                |               |                   |                        |             |
| 26                                                  | Department Manager B                      | 25           | 1    | 111,727.00     | 1,340,724.00  | ** VACANT **      |                        |             |
| IV-A. CUSTOMER SERVICES DIVISION                    |                                           |              |      |                |               |                   |                        |             |
| 27                                                  | Division Manager B                        | 23           | 4    | 91,163.00      | 1,093,956.00  | Gonzales          | Jade                   | Neri        |
| 28                                                  | Senior Utilities/Customer Service Officer | 18           | 3    | 52,367.00      | 628,404.00    | Olmoguez          | Elcid                  | Laclac      |
| 29                                                  | Utilities/Customer Service Assistant B    | 10           | 2    | 25,790.00      | 309,480.00    | Pinsoy            | Bea Feliz              | Ybafiez     |
| 30                                                  | Utilities/Customer Service Assistant B    | 10           | 2    | 25,790.00      | 309,480.00    | Patangan          | Donnabel               | Duhig       |
| 31                                                  | Utilities/Customer Service Assistant C    | 8            | 2    | 21,642.00      | 259,704.00    | Ualat             | Rosan Hope             | Bael        |
| 32                                                  | Utilities/Customer Service Assistant D    | 6            | 2    | 19,098.00      | 229,176.00    | Gonzaga           | Annie Gail             | Mentolaroc  |
| 33                                                  | Utilities/Customer Service Assistant D    | 6            | 2    | 19,098.00      | 229,176.00    | Tangcalagan       | Sarah                  | Badayos     |
| IV-B. ACCOUNTS MANAGEMENT DIVISION                  |                                           |              |      |                |               |                   |                        |             |
| 34                                                  | Division Manager B                        | 23           | 2    | 88,574.00      | 1,062,888.00  | Tome              | Nursiva                | Sali        |
| 35                                                  | Utilities/Customer Service Assistant A    | 12           | 3    | 32,817.00      | 393,804.00    | Martin            | Leodenson              | Maldo       |
| 36                                                  | Utilities/Customer Service Assistant A    | 12           | 3    | 32,817.00      | 393,804.00    | Jatico            | Elmer                  | Ig-agao     |
| 37                                                  | Utilities/Customer Service Assistant D    | 6            | 3    | 19,239.00      | 230,868.00    | Madera            | Mark Angelo            | Obnimaga    |
| 38                                                  | Utilities/Customer Service Assistant D    | 6            | 2    | 19,098.00      | 229,176.00    | Cañezo            | Macpromil              | Cortez      |
| 39                                                  | Instrument Technician B                   | 6            | 2    | 19,098.00      | 229,176.00    | Bongcasan         | Cyril JC               | Parama      |
| 40                                                  | Utilities/Customer Service Assistant E    | 4            | 2    | 16,958.00      | 203,496.00    | Duhaylungsod      | Mark Marben            | Subrado     |
| 41                                                  | Utilities/Customer Service Assistant E    | 4            | 2    | 16,958.00      | 203,496.00    | Manabit           | Jergens Mae            | Acasio      |
| 42                                                  | Plumber C                                 | 3            | 2    | 15,971.00      | 191,652.00    | Rosales           | Ellaquim               | Esparaguera |
| 43                                                  | Plumber C                                 | 3            | 2    | 15,971.00      | 191,652.00    | Duterte           | Joselito               | Velasco     |
| 44                                                  | Plumber C                                 | 3            | 2    | 15,971.00      | 191,652.00    | Gadrinab          | Joselito               | Anao        |
| V. ENGINEERING & OPERATIONS DEPARTMENT              |                                           |              |      |                |               |                   |                        |             |
| 45                                                  | Department Manager B                      | 25           | 1    | 111,727.00     | 1,340,724.00  | ** VACANT **      |                        |             |



**DIPOLOG CITY WATER DISTRICT  
2025 APPROVED PLANTILLA OF POSITIONS**

| ITEM #                                        | POSITION TITLE                        | SALARY GRADE | STEP | MONTHLY SALARY | ANNUAL SALARY | NAME OF INCUMBENT |              |             |
|-----------------------------------------------|---------------------------------------|--------------|------|----------------|---------------|-------------------|--------------|-------------|
|                                               |                                       |              |      |                |               | LAST NAME         | FIRST NAME   | MIDDLE NAME |
| V-A. MAINTENANCE DIVISION                     |                                       |              |      |                |               |                   |              |             |
| 46                                            | Division Manager B                    | 23           | 1    | 87,315.00      | 1,047,780.00  | Cavan III         | Felix        | Zamoras     |
| 47                                            | Water/Sewerage Maint. Gen. Foreman    | 18           | 1    | 51,304.00      | 615,648.00    | ** VACANT **      |              |             |
| 48                                            | Senior Water/Sewerage Maint. Man B    | 10           | 3    | 25,996.00      | 311,952.00    | Sendil            | Joephel Rey  | Barbaso     |
| 49                                            | Water/Sewerage Maintenance Man A      | 8            | 2    | 21,642.00      | 259,704.00    | Fernandez         | Rudy         | Bartonico   |
| 50                                            | Water/Sewerage Maintenance Man A      | 8            | 2    | 21,642.00      | 259,704.00    | Galeza            | Ronald       | Quizo       |
| 51                                            | Driver                                | 4            | 1    | 16,833.00      | 201,996.00    | ** VACANT **      |              |             |
| 52                                            | Driver                                | 4            | 1    | 16,833.00      | 201,996.00    | ** VACANT **      |              |             |
| 53                                            | Water/Sewerage Maintenance Man C      | 4            | 2    | 16,958.00      | 203,496.00    | Acopiado          | Roy          | Mindoro     |
| 54                                            | Water/Sewerage Maintenance Man C      | 4            | 2    | 16,958.00      | 203,496.00    | Galinato          | Elmar        | Anao        |
| 55                                            | Water/Sewerage Maintenance Man C      | 4            | 2    | 16,958.00      | 203,496.00    | Mendoza           | Eliazar      | Sarin       |
| 56                                            | Water/Sewerage Maintenance Man C      | 4            | 2    | 16,958.00      | 203,496.00    | Tabada, Jr        | Modesto      | Cati-an     |
| 57                                            | Administrative Services Aide          | 4            | 1    | 16,833.00      | 201,996.00    | ** VACANT **      |              |             |
| 58                                            | Administrative Services Aide          | 4            | 1    | 16,833.00      | 201,996.00    | ** VACANT **      |              |             |
| V-B. PLANNING, DESIGN & CONSTRUCTION DIVISION |                                       |              |      |                |               |                   |              |             |
| 59                                            | Division Manager B                    | 23           | 1    | 87,315.00      | 1,047,780.00  | Daymiel           | Kris Jeffrey | Juele       |
| 60                                            | Supervising Engineer B                | 17           | 1    | 47,247.00      | 566,964.00    | ** VACANT **      |              |             |
| 61                                            | Heavy Equipment Operator              | 9            | 3    | 23,599.00      | 283,188.00    | Maglangit, Jr.    | Themestocles | Suan        |
| 62                                            | Engineering Assistant B               | 8            | 1    | 21,448.00      | 257,376.00    | ** VACANT **      |              |             |
| 63                                            | Driver Mechanic B                     | 7            | 1    | 20,110.00      | 241,320.00    | ** VACANT **      |              |             |
| 64                                            | Driver Mechanic B                     | 7            | 1    | 20,110.00      | 241,320.00    | ** VACANT **      |              |             |
| 65                                            | Welder B                              | 6            | 3    | 19,239.00      | 230,868.00    | Badiang           | Tito         | Pikit       |
| 66                                            | Light Equipment Operator              | 6            | 1    | 18,957.00      | 227,484.00    | Caermare          | Marlu        | Aleta       |
| 67                                            | Draftsman B                           | 6            | 1    | 18,957.00      | 227,484.00    | ** VACANT **      |              |             |
| 68                                            | Administrative Services Aide          | 4            | 1    | 16,833.00      | 201,996.00    | ** VACANT **      |              |             |
| V-C. WATER RESOURCES DIVISION                 |                                       |              |      |                |               |                   |              |             |
| 69                                            | Division Manager B                    | 23           | 1    | 87,315.00      | 1,047,780.00  | ** VACANT **      |              |             |
| 70                                            | Supervising Engineer A                | 18           | 1    | 51,304.00      | 615,648.00    | ** VACANT **      |              |             |
| 71                                            | Water Resources Fac.Optr. Foreman     | 12           | 3    | 32,817.00      | 393,804.00    | Magallanes        | Marlou       | Baclion     |
| 72                                            | Chemist B                             | 11           | 3    | 30,597.00      | 367,164.00    | Piala             | Charmaine    | Torres      |
| 73                                            | Senior Auto-Mechanic                  | 10           | 1    | 25,586.00      | 307,032.00    | ** VACANT **      |              |             |
| 74                                            | Plant Equipment Operator E            | 10           | 2    | 25,790.00      | 309,480.00    | Wate              | Ian          | Dalaygon    |
| 75                                            | Sr Water Resources Fac. Operator B    | 9            | 1    | 23,226.00      | 278,712.00    | ** VACANT **      |              |             |
| 76                                            | Forestry Assistant B                  | 8            | 1    | 21,448.00      | 257,376.00    | ** VACANT **      |              |             |
| 77                                            | Water Resources Facilities Operator B | 6            | 2    | 19,098.00      | 229,176.00    | Galaura           | Moises       | Amora       |
| 78                                            | Water Resources Facilities Operator B | 6            | 2    | 19,098.00      | 229,176.00    | Navarro           | Romer        | Aban        |
| 79                                            | Water Resources Facilities Operator B | 6            | 2    | 19,098.00      | 229,176.00    | Dominguez         | Melchor      | Pagao       |
| 80                                            | Water Resources Facilities Operator B | 6            | 2    | 19,098.00      | 229,176.00    | Acoplado          | Victor       | Mindoro     |
| 81                                            | Water Resources Facilities Tender B   | 4            | 2    | 16,958.00      | 203,496.00    | Harayo            | Marcelo      | Secosana    |
| 82                                            | Water Resources Facilities Tender B   | 4            | 2    | 16,958.00      | 203,496.00    | Hibaya            | Alver        | Lopez       |
| 83                                            | Water Resources Facilities Tender B   | 4            | 2    | 16,958.00      | 203,496.00    | Anotado           | Crispin      | Bagalanon   |
| 84                                            | Water Resources Facilities Tender B   | 4            | 2    | 16,958.00      | 203,496.00    | Cuenca            | Reynaldo     | Manag-banag |
| 85                                            | Plant/Substation Helper C             | 4            | 2    | 16,958.00      | 203,496.00    | Maghinay          | Josie        | Pon         |
| 86                                            | Plant/Substation Helper C             | 4            | 1    | 16,833.00      | 201,996.00    | ** VACANT **      |              |             |
| 87                                            | Plant/Substation Helper C             | 4            | 1    | 16,833.00      | 201,996.00    | ** VACANT **      |              |             |
| 88                                            | Plant/Substation Helper C             | 4            | 2    | 16,958.00      | 203,496.00    | Mutia             | Roel         | Boctot      |
| 89                                            | Plant/Substation Helper C             | 4            | 2    | 16,958.00      | 203,496.00    | Maghinay          | Ricky        | Tamparong   |
| 90                                            | Plant/Substation Helper C             | 4            | 2    | 16,958.00      | 203,496.00    | Agan              | Reyen        | Salaveria   |

Prepared:

MA. GENELYN O. EMPEYNADO  
Division Manager B

Checked:

GRACIELA B. PALUCA  
Department Manager B

Recommended:

RUEL D. TABADA  
General Manager B

Approved:

ENRIQUE N. MONTANO  
Board Chairperson



Republic of the Philippines  
DIPOLOG CITY WATER DISTRICT

**PROJECTED STATEMENT OF CASH FLOWS**

Year 2025

**RECEIPTS:**

|                             | <b><u>AMOUNT</u></b>  |
|-----------------------------|-----------------------|
| Water Sales                 | P 218,530,787.40      |
| Other Operating Revenues    | 5,809,569.00          |
| Septage/Environmental Fee   | 7,936,616.00          |
| Water Meter Maintenance Fee | 6,175,513.00          |
| Laboratory Fees             | 600,000.00            |
| Other Income                | 90,687.00             |
| Inventories                 | 2,781,039.00          |
| Other Receipts              | 37,681.00             |
| <b>Total Receipts</b>       | <b>241,961,892.40</b> |

**DISBURSEMENTS:**

|                            |                       |
|----------------------------|-----------------------|
| Salaries and Wages         | 44,338,357.60         |
| Other Personnel Expenses   | 25,478,160.24         |
| Pumping Expenses           | 59,153,500.00         |
| Purchased Water            | 100,000.00            |
| Water Treatment Expenses   | 23,039,110.66         |
| Other O & M                | 55,228,115.20         |
| <b>Total O &amp; M</b>     | <b>207,337,243.70</b> |
| Debt Service               | -                     |
| <b>CAPEX</b>               | <b>59,088,281.43</b>  |
| Franchise Tax              | 3,800,000.00          |
| Inventories                | 1,000,000.00          |
| Others                     | 8,000,000.00          |
| <b>Total Disbursements</b> | <b>279,225,525.13</b> |

**NET CASH INFLOW (OUTFLOW) (37,263,632.73)**

**CASH BALANCE - BEGINNING 37,908,749.41**

**CASH BALANCE - END P 645,116.68**

Prepared:

JANET R. NADALA  
Div. Mgr., Finance

Recommending Approval:

RUEL D. TABADA  
General Manager

Checked:

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

Approved:

ENRICO V. MONTANO  
Board Chairperson

## PROJECTED INCOME STATEMENT BUDGET YEAR 2025

### Operating Revenues

|                             |                |
|-----------------------------|----------------|
| Water Sales                 | 233,290,399.88 |
| Other Operating Revenues    | 5,809,569.00   |
| Septage/Environmental Fee   | 7,936,616.00   |
| Water Meter Maintenance Fee | 6,175,513.00   |
| Laboratory Fees             | 600,000.00     |

|                                 |                       |
|---------------------------------|-----------------------|
| <b>Total Operating Revenues</b> | <b>253,812,097.88</b> |
|---------------------------------|-----------------------|

### Less: Operating Expenses

|                                          |                |
|------------------------------------------|----------------|
| Personnel Services                       | 70,259,193.04  |
| Maintenance and Other Operating Expenses | 140,778,050.66 |
| Depreciation Expenses                    | 18,510,087.48  |

|                                 |                       |
|---------------------------------|-----------------------|
| <b>Total Operating Expenses</b> | <b>229,547,331.18</b> |
|---------------------------------|-----------------------|

|                                 |                      |
|---------------------------------|----------------------|
| <b>Utility Operating Income</b> | <b>24,264,766.70</b> |
|---------------------------------|----------------------|

|                   |              |
|-------------------|--------------|
| Add: Other Income | 2,909,407.00 |
|-------------------|--------------|

|                                                        |                      |
|--------------------------------------------------------|----------------------|
| <b>Net Income before Interest and Other Deductions</b> | <b>27,174,173.70</b> |
|--------------------------------------------------------|----------------------|

|                               |   |
|-------------------------------|---|
| Interest on Long - Term Debts | - |
|-------------------------------|---|

|                         |                      |
|-------------------------|----------------------|
| <b>NET INCOME(LOSS)</b> | <b>27,174,173.70</b> |
|-------------------------|----------------------|

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



# PROJECTED BALANCE SHEET BUDGET YEAR 2025

## ASSETS

### Current Assets:

|                           |                      |
|---------------------------|----------------------|
| Cash and Cash Equivalents | 645,116.68           |
| Investments               | 6,987,183.54         |
| Receivables               | 49,641,668.83        |
| Inventories               | 10,767,881.32        |
| Other Current Assets      | 2,143,264.59         |
| Total Current Assets      | <u>70,185,114.96</u> |

### Non-Current Assets:

|                              |                       |
|------------------------------|-----------------------|
| Property Plant and Equipment | 327,982,411.35        |
| Other Non-Current Assets     | 5,419,883.67          |
| Total Non-Current Assets     | <u>333,402,295.02</u> |

### TOTAL CURRENT AND NON-CURRENT ASSETS

403,587,409.98

## LIABILITIES AND EQUITY

### Current Liabilities:

|                           |                      |
|---------------------------|----------------------|
| Financial Liabilities     | 3,951,801.85         |
| Inter-Agency Payables     | 446,994.66           |
| Trust Liabilities         | 10,910,545.23        |
| Provisions                | 3,202,101.10         |
| Other Payables            | 37,372,844.29        |
| Total Current Liabilities | <u>55,884,287.13</u> |

### Non-Current Liabilities:

|                               |                      |
|-------------------------------|----------------------|
| Financial Liabilities         | -                    |
| Provisions                    | 10,867,237.69        |
| Total Non-Current Liabilities | <u>10,867,237.69</u> |

### Government Equity

|                         |                       |
|-------------------------|-----------------------|
| Government Equity       | 10,533,576.11         |
| Retained Earnings       | 326,302,309.05        |
| Total Government Equity | <u>336,835,885.16</u> |

### TOTAL LIABILITIES AND EQUITY

403,587,409.98

Prepared:

JANET R. NADALA  
Div. Mgr., Finance

Checked:

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

Recommending Approval:

RUEL D. TABADA  
General Manager

Approved:

ENRICO V. MONTANO  
Board Chairperson



**DIPOLOG CITY WATER DISTRICT**  
**2025 CAPEX BUDGET**  
**ENGINEERING AND OPERATIONS DEPARTMENT**

**CARRY OVER CAPEX FROM 2024**

| No | Qty | Unit | Description          | Unit Cost    | Total        |
|----|-----|------|----------------------|--------------|--------------|
| 1  | 1   | Lot  | Payables Installment | 8,819,948.10 | 8,819,948.10 |

**NEW CAPEX FOR 2025**

| No | Qty | Unit  | Description                                                                                                                              | Unit Cost    | Total        |
|----|-----|-------|------------------------------------------------------------------------------------------------------------------------------------------|--------------|--------------|
| 1  | 2   | Units | 50HP Submersible Pump and Motor, SS 304, Capacity 30lps,TDH 90mtrs,3 phase, 480V,60HZ.                                                   | 320,000.00   | 640,000.00   |
| 2  | 6   | Units | 30HP Submersible Pump and Motor, SS304, Capacity 21lps, TDH 108 mtrs, 480V, 3Phase, 60HZ                                                 | 300,000.00   | 1,800,000.00 |
| 3  | 1   | Units | 2HP Submersible pump and Motor, TDH247ft, cap.25GPM, 240V, single phase,60HZ,3450RPM                                                     | 140,000.00   | 140,000.00   |
| 4  | 2   | Lot   | Suzuki Multicab: Change Engine, Change Cabin and Change Cargo Box                                                                        | 195,000.00   | 390,000.00   |
| 5  | 2   | Lot   | Suzuki Multicab: Change Engine, Change Cabin and Change Body (Passenger Type Body)                                                       | 235,000.00   | 470,000.00   |
| 6  | 1   | Lot   | Mitsubishi Mini Dumptruck: Change Engine, Change Cabin and Change Cargo Box                                                              | 720,000.00   | 720,000.00   |
| 7  | 1   | Lot   | KIA Ceres: Change Body                                                                                                                   | 200,000.00   | 200,000.00   |
| 8  | 1   | Unit  | 30 HP Vertical Inline Multi-Stage centrifugal booster pump and motor assy, 230-440V, 60HZ, Cap 10 lps. TDH 200ft, 3450RPM,SS304 (ESTAKA) | 300,000.00   | 300,000.00   |
| 9  | 1   | Unit  | 10HP Vertical Inline Multi-Stage centrifugal booster pump and motor Assy, 230V, 60HZ, Cap.96 GPM, TDH 75 mtrs.3450RPM, SS304. (DICAYAS)  | 180,000.00   | 180,000.00   |
| 10 | 2   | unit  | 10" Digital Flow Meter (Spare for Treatment 1&2)                                                                                         | 500,000.00   | 1,000,000.00 |
| 11 | 1   | Lot   | Structural Integrity Test (IRTP, Main building and reservoirs)                                                                           | 500,000.00   | 500,000.00   |
| 12 | 8   | Unit  | Tri Wheel 200cc Vehicles engine displacement                                                                                             | 225,000.00   | 1,800,000.00 |
| 13 | 1   | Unit  | Passenger Van                                                                                                                            | 3,000,000.00 | 3,000,000.00 |
| 14 | 1   | Unit  | Heavy Duty two post car hoist car lift for vehicle repair equipment. 4 tons hydraulic 220V-240V                                          | 180,000.00   | 180,000.00   |
| 15 | 3   | pc    | Current Transformer 15KV (Pump 6 &13)                                                                                                    | 50,000.00    | 150,000.00   |
| 16 | 300 | mtr.  | Submersible cable 3 core (50mm2/core)-Pump 9                                                                                             | 1,300.00     | 390,000.00   |
| 17 | 2   | set   | Inverter 30hp for Estaka Booster Pump                                                                                                    | 150,000.00   | 300,000.00   |
| 18 | 4   | set   | Motor control RVAT for 125hp & 60hp (for pump 9)                                                                                         | 250,000.00   | 1,000,000.00 |
| 19 | 1   | Lot   | 125hp Motor control box including 125hp inverter (for pump 9)                                                                            | 225,000.00   | 225,000.00   |
| 20 | 10  | unit  | 2hp booster pump 240 volts,3500 RPM, Single Phase TDH 126ft, Capacity 88GPM                                                              | 50,000.00    | 500,000.00   |
| 21 | 1   | unit  | Mobile Colorimeter for disinfection control (Parameters: Chlorine, Ozone,chlorine dioxide,                                               | 80,000.00    | 80,000.00    |
| 22 | 1   | unit  | Chemical Dosing Pump - Digital Type w/ Display                                                                                           | 80,000.00    | 80,000.00    |

**DIPOLOG CITY WATER DISTRICT**  
**2025 CAPEX BUDGET**  
**ENGINEERING AND OPERATIONS DEPARTMENT**

**NEW CAPEX FOR 2025**

| No           | Qty | Unit | Description                                                                                      | Unit Cost    | Total                |
|--------------|-----|------|--------------------------------------------------------------------------------------------------|--------------|----------------------|
| 23           | 1   | lot  | Well Drilling With Transmission Powerline with electromechanical equipment of Well 16 at Gulayon | 3,933,333.33 | 3,933,333.33         |
| 24           | 1   | lot  | 6" Ø uPVC Transmission Pipeline for Well 16                                                      | 1,666,666.67 | 1,666,666.67         |
| 25           | 1   | lot  | Well 16 Pumphouse                                                                                | 833,333.33   | 833,333.33           |
| 26           | 1   | Lot  | Improvement of Reserved Pipelines, Servicelines, Hydrants and other Appurtenances (Cluster 1)    | 2,700,000.00 | 2,700,000.00         |
| 27           | 1   | Lot  | Improvement of Reserved Pipelines, Servicelines, Hydrants and other Appurtenances (Cluster 2)    | 1,200,000.00 | 1,200,000.00         |
| 28           | 1   | Lot  | Improvement of Reserved Pipelines, Servicelines, Hydrants and other Appurtenances (Cluster 3)    | 1,800,000.00 | 1,800,000.00         |
| 29           | 1   | Lot  | Improvement of Reserved Pipelines, Servicelines, Hydrant and other Appurtenances (Cluster 4)     | 2,700,000.00 | 2,700,000.00         |
| 30           | 1   | Lot  | Pipeline replacement project along Gen. Luna Street                                              | 3,250,000.00 | 3,250,000.00         |
| 31           | 1   | Lot  | Various 1 " dia. , 1 1/2" dia. & 2"Dia. Pipeline extension.                                      | 2,000,000.00 | 2,000,000.00         |
| 32           | 1   | Lot  | Installation of new service connections (Meter, RPL, & Meter Stand)                              | 5,000,000.00 | 5,000,000.00         |
| 33           | 1   | lot  | Additional Airconditioning Units ( OGM & Commercial Dept.)                                       | 500,000.00   | 500,000.00           |
| 34           | 1   | Lot  | Pump 2 Roofing & Trusses Replacement                                                             | 500,000.00   | 500,000.00           |
| 35           | 1   | Lot  | Building Facade                                                                                  | 2,000,000.00 | 2,000,000.00         |
| 36           | 1   | Lot  | Laboratory Building                                                                              | 1,450,000.00 | 1,450,000.00         |
| <b>TOTAL</b> |     |      |                                                                                                  |              | <b>52,398,281.43</b> |

**Requested:**

**FELIX Z. CAVAN III**

OIC, Engg & Ops. Dept. Manager

**Recommending Approval:**

**RUEL D. TABADA**

General Manager

**Approved:**

**ENRICO V. MONTANO**

Chairperson, BOD



DIPOLOG CITY WATER DISTRICT  
**2025 CAPEX BUDGET**  
 Commercial Services Department

**NEW CAPEX FOR 2025**

| No.          | Qty. | Unit | Description                                                                                                                                                         | Unit Cost           | Total               |
|--------------|------|------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|---------------------|
| 1            | 1    | Lot  | 5400 PCS 1/2" PLASTIC WATER METER (NEW INSTALLATION @250 PCS./MONTH; FOR PROGRAMMED CHANGE WATER METER & FROM REQUESTS & COMPLAINTS @200 PCS./MONTH (P850.00/METER) | 4,590,000.00        | 4,590,000.00        |
| <b>TOTAL</b> |      |      |                                                                                                                                                                     | <b>4,590,000.00</b> | <b>4,590,000.00</b> |

Requested:



**NURSIVA S. TOME**  
 OIC, Commercial Services Dept.

Recommending Approval:



**RUEL D. TABADA**  
 General Manager

Approved:



**ENRICO V. MONTANO**  
 Board Chairperson

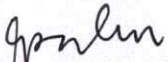
DIPOLOG CITY WATER DISTRICT  
**2025 CAPEX BUDGET**

Administrative and Finance Services Department and Office of the General Manager

**NEW CAPEX FOR 2025**

| No.   | Qty. | Unit | Description                                                             | Unit Cost  | Total        |
|-------|------|------|-------------------------------------------------------------------------|------------|--------------|
| 1     | 1    | Lot  | Fabrication of Partitions for Storage of Office Documents in Tank No. 1 |            | 250,000.00   |
| 2     | 1    | Lot  | Repair and Replace of Flooring at 2nd Floor of Office Warehouse         |            | 150,000.00   |
| 3     | 1    | Lot  | Installation of Cubicle for Accounting Files                            |            | 500,000.00   |
| 4     | 1    | Unit | Payment Kiosk                                                           | 300,000.00 | 300,000.00   |
| 5     | 1    | Lot  | Computers and Gadgets                                                   |            | 600,000.00   |
| 6     | 1    | Lot  | Airconditioning Units                                                   |            | 300,000.00   |
| TOTAL |      |      |                                                                         | 300,000.00 | 2,100,000.00 |

Requested:

  
**GRACELLA B. PALUCA**  
Mgr., Admin. & Fin. Serv. Dept.

Recommending Approval:

  
**RUEL D. TABADA**  
General Manager

Approved:

  
**ENRICO V. MONTANO**  
Board Chairperson



## 2025 PROJECTED WATER SALES

| Water Sales Data                       |                    |                     |                |              |              |              |              |            |                                                             |                                                                                       |                             |
|----------------------------------------|--------------------|---------------------|----------------|--------------|--------------|--------------|--------------|------------|-------------------------------------------------------------|---------------------------------------------------------------------------------------|-----------------------------|
|                                        | Res-A              | Res-B               | Res-C          | Res-D        | Gov't.       | Comm'l.      | SC-A         | SC-B       | Total                                                       |                                                                                       |                             |
| No. of Conn. Beg.                      | 20,667             | 355                 | 470            | 74           | 245          | 910          | 707          | 312        | 23,740                                                      |                                                                                       |                             |
| Net Addt'l. Conn.                      | 2,774              | 26                  | 50             | 20           | 20           | 50           | 40           | 20         | 3,000                                                       |                                                                                       |                             |
| No. of Conn. End.                      | 23,441             | 381                 | 520            | 94           | 265          | 960          | 747          | 332        | 26,740                                                      |                                                                                       |                             |
| Mid-year Conn.                         | 22,054             | 368                 | 495            | 84           | 255          | 935          | 727          | 322        | 25,240                                                      |                                                                                       |                             |
| Ave. cons./mo./conn.                   | 19.00              | 28.74               | 35.90          | 38.41        | 87.63        | 41.74        | 14.42        | 15.76      | 20.90                                                       |                                                                                       |                             |
| Ave. cons./mo. In cu.m.                | 419,026            | 10,576              | 17,771         | 3,226        | 22,346       | 39,027       | 10,483       | 5,075      | 527,530                                                     |                                                                                       |                             |
| Total cons./yr in cu.m.                | 5,028,312          | 126,916             | 213,246        | 38,717       | 268,148      | 468,323      | 125,800      | 60,897     | 6,330,358                                                   |                                                                                       |                             |
| 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      | 22,054              | 19.00          | 4,521,070.00 | 6,500,416.50 |              |              |            | 11,021,486.50                                               | 19%                                                                                   | 13,115,568.94               |
|                                        | Residential B      | 368                 | 28.74          | 113,160.00   | 180,872.00   | 167,891.90   |              |            | 461,923.90                                                  | 19%                                                                                   | 549,689.45                  |
|                                        | Residential C      | 495                 | 35.90          | 177,581.25   | 283,635.00   | 301,455.00   | 188,372.25   |            | 951,043.50                                                  | 19%                                                                                   | 1,131,741.77                |
|                                        | Residential D      | 84                  | 38.41          | 34,440.00    | 55,020.00    | 54,180.00    | 52,064.63    |            | 195,704.63                                                  | 19%                                                                                   | 232,888.51                  |
|                                        | Government         | 255                 | 87.63          | 52,275.00    | 83,512.50    | 88,740.00    | 93,967.50    | 394,861.00 | 812,806.00                                                  | 19%                                                                                   | 967,239.14                  |
|                                        | Commercial         | 935                 | 41.74          | 383,350.00   | 612,425.00   | 650,760.00   | 689,095.00   |            | 2,462,528.20                                                | 19%                                                                                   | 2,930,408.56                |
|                                        | Semi-Comm'l. A     | 727                 | 14.42          | 260,811.25   | 184,124.38   |              |              |            | 444,935.63                                                  | 19%                                                                                   | 529,473.40                  |
|                                        | Semi-Comm'l. B     | 322                 | 15.76          | 99,015.00    | 91,159.49    |              |              |            | 190,174.49                                                  | 19%                                                                                   | 226,307.64                  |
|                                        | TOTAL              | 25,240              | 20.90          | 5,641,702.50 | 7,991,164.87 | 1,263,026.90 | 1,023,499.38 | 226,348.20 | 394,861.00                                                  | 16,540,602.85                                                                         |                             |
| Total Water Sales for (Jan.-Dec. 2025) |                    |                     |                |              |              |              |              |            |                                                             |                                                                                       | 236,199,806.88              |

### Water Rates:

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

Prepared by:

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

Recommending Approval:

**RUEL D. TABADA**  
General Manager

Approved:

**ENRICO M. MONTANO**  
Board Chairperson

## ESTIMATED RECEIPTS FROM WATER BILLS BUDGET YEAR 2025

|                              | Budgeted<br>2024   | Actual<br>Jan-Aug 2024 | Projected<br>Jan-Dec 2024 | Budgeted<br>2025   | Variance<br>(Budget) |
|------------------------------|--------------------|------------------------|---------------------------|--------------------|----------------------|
| Current Year                 | 223,787,662        | 99,985,769.24          | 149,978,654               | 218,530,787        | -2.35%               |
| Arrears - Previous Years     | 5,674,116          | 9,899,801.27           | 14,849,702                | 7,616,514          | 34.23%               |
| <b>TOTAL EST. COLLECTION</b> | <b>229,461,778</b> | <b>109,885,571</b>     | <b>164,828,356</b>        | <b>226,147,301</b> | <b>31.88%</b>        |

Computation:

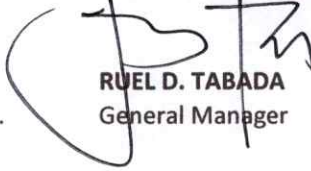
|                                                       |             |
|-------------------------------------------------------|-------------|
| Total Projected Water Sales 2025                      | 236,199,807 |
| % Collection Efficiency                               | 93%         |
| Net Collectible Water Sales 2025                      | 219,665,820 |
| Less: Estimated Sales Discount and Billing Adjustment | -1,135,033  |
| Estimated Collection (Current Year)                   | 218,530,787 |

|                                    |            |
|------------------------------------|------------|
| A/R as of August 31, 2024          | 38,082,569 |
| Est. Coll. Rate                    | 20%        |
| Estimated Collection (Prev. Years) | 7,616,514  |

Prepared by:

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

Recommending Approval:

  
**RUEL D. TABADA**  
General Manager

Approved:

  
**ENRICO V. MONTANO**  
Board Chairperson

DipCWD 2025 Budget



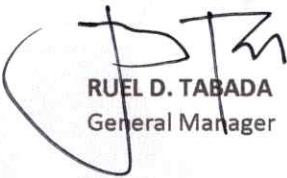
OTHER OPERATING REVENUES BUDGET  
BUDGET YEAR 2025

|                        | Budgeted<br>2024 | Actual<br>Jan-Aug 2024 | Projected<br>Jan-Dec 2024 | Budgeted<br>2025 | Variance<br>(Budget) |
|------------------------|------------------|------------------------|---------------------------|------------------|----------------------|
| MISC. SERVICE REVENUES | 2,029,648        | 3,366,248              | 5,049,372                 | 5,554,309        | 173.66%              |

Prepared by:

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

Recommending Approval:

  
RUEL D. TABADA  
General Manager

Approved:

  
ENRICO V. MONTANO  
Board Chairperson

## OTHER INCOME BUDGET BUDGET YEAR 2025

|                                                        | Budgeted<br>2024 | Actual<br>Jan-Aug 2024 | Projected<br>Jan-Dec 2024 | Budgeted<br>2025  | Variance<br>(Budget) |
|--------------------------------------------------------|------------------|------------------------|---------------------------|-------------------|----------------------|
| A. REVENUES FROM LEASE OF<br>OTHER PHYSICAL PROPERTIES | 47,901           | 54,962                 | 82,443                    | 90,687            | 89.32%               |
| B. MISC. NON-OPER. REVENUES                            | 853,435          | 1,685,478              | 2,528,217                 | 2,781,039         | 225.86%              |
| C. INTEREST REVENUES                                   | 167,813          | 22,837                 | 34,256                    | 37,681            | -77.55%              |
| D. WATER METER MAINTENANCE<br>REVENUE                  | 5,436,480        | 4,810,071              | 7,215,106                 | 7,936,616         | 45.99%               |
| E. SEPTAGE/ENVIRONMENTAL FEE                           |                  | 3,742,735              | 5,614,103                 | 6,175,513         | 0.00%                |
| F. OTHER WATER REVENUES                                |                  | 154,703                | 232,055                   | 255,260           | 0.00%                |
| G. LABORATORY FEE                                      |                  |                        |                           | 600,000           | 0.00%                |
| <b>TOTAL</b>                                           | <b>6,505,629</b> | <b>10,470,786</b>      | <b>15,706,178</b>         | <b>17,876,796</b> | <b>174.79%</b>       |

Prepared by:

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

Recommending Approval:

  
**RUEL D. TABADA**  
General Manager

Approved:

  
**ENRICO V. MONTANO**  
Board Chairperson

DipCWD 2025 Budget



**Dipolog City Water District**  
**ENGINEERING AND OPERATIONS DEPARTMENT**

**2025 BUDGET SUMMARY**

| A/C No.                | ACCOUNT NAME                     | 2023         |              | 2024         |                                    |                                               | 2025            |
|------------------------|----------------------------------|--------------|--------------|--------------|------------------------------------|-----------------------------------------------|-----------------|
|                        |                                  | Appropriated | Disbursed    | Budget       | Expenditures as of August 31, 2024 | Anticipated Budget expend.until Dec. 31, 2024 | Proposed Budget |
| I. Salaries and wages: |                                  |              |              |              |                                    |                                               |                 |
| 701                    | Source of Supply-Operation Labor | 2,273,172.00 | 1,642,129.02 | 2,720,052.00 | 1,144,203.27                       | 1,716,304.91                                  | 2,304,624.00    |
| 724                    | Pumping Labor and expenses       | 3,931,572.00 | 3,632,215.61 | 3,941,520.00 | 2,375,421.00                       | 3,563,131.50                                  | 3,866,496.00    |
| 742                    | Operation labor & Expenses       | 1,126,512.00 | 942,360.00   | 1,127,952.00 | 653,360.00                         | 980,040.00                                    | 818,520.00      |
| 765-C                  | Maint. Of Services- Labor        | 1,000,000.00 | 1,976,929.74 | 2,500,000.00 | 2,083,639.07                       | 3,125,458.61                                  | 3,500,000.00    |
| 765-B                  | Maint. Of Sevices -Flushing      | 1,200,000.00 | 1,325,750.45 | 1,200,000.00 | 205,833.27                         | 308,749.91                                    | 442,675.20      |
| 763-B                  | Trans. &Dist. Maint.             | 3,210,588.00 | 2,462,460.00 | 3,220,644.00 | 1,720,580.22                       | 2,580,870.33                                  | 1,645,344.00    |
| 821                    | Overtime & holiday pay           | 600,000.00   | 722,503.98   | 600,000.00   | 129,621.89                         | 194,432.84                                    | 600,000.00      |
| 729                    | Labor-pumping Exp.               | 1,867,852.80 | 1,934,488.14 | 2,865,244.80 | 914,884.81                         | 1,372,327.22                                  | 5,308,089.60    |
| 759                    | Labor-Trans./District Exp.       | 5,000.00     | -            | 5,000.00     | -                                  | -                                             | 5,000.00        |
| 850                    | Labor-Maint.Gen. Plant           | 2,421,936.00 | 2,259,514.88 | 2,656,579.20 | 1,663,826.25                       | 2,495,739.38                                  | 2,561,116.80    |
| 850-1                  | S &I Bamboo Forest Park          | 357,984.00   | 450,129.96   | 386,496.00   | 241,460.10                         | 362,190.15                                    | 588,192.00      |
| 771                    | Labor- Septage Treatment Plant   | -            | -            | -            | 1,283,544.37                       | 1,925,316.56                                  | 1,964,054.40    |

**II. Supplies and Materials Expense:**

|       |                                                |               |               |               |              |               |               |
|-------|------------------------------------------------|---------------|---------------|---------------|--------------|---------------|---------------|
| 744   | Chemicals for water treatment                  | 20,785,000.00 | 16,566,774.33 | 21,013,750.00 | 9,331,958.73 | 13,997,938.10 | 22,999,110.66 |
| 840-A | Fuel oil lubricants -office                    | 450,090.67    | 276,091.68    | 450,090.67    | 170,856.86   | 256,285.29    | 460,000.00    |
| 840-B | Fuel oil lubricants - maintenance              | 2,158,616.42  | 1,846,197.80  | 2,158,616.42  | 994,394.67   | 1,491,592.01  | 2,500,000.00  |
| 848-B | Semi-expendable Mach.& Eqpt.                   | 100,000.00    | -             | 100,000.00    | 22,440.00    | 33,660.00     | 100,000.00    |
| 782   | POWER PURCHASED FOR SEPTAGE                    | -             | -             | -             | -            | -             | 90,000.00     |
| 783   | MISCELLANEOUS GENERAL & SEPTAGE EXPENSES       | -             | -             | -             | -            | -             | 200,000.00    |
| 784   | CHEMICALS FOR SEPTAGE TREATMENT AND TESTS      | -             | -             | -             | -            | -             | 40,000.00     |
| 785   | FUEL, OIL, & LUBRICANTS SEPTAGE                | -             | -             | -             | -            | -             | 800,000.00    |
| 790   | MAINTENANCE OF SEPTAGE TRUCKS                  | -             | -             | -             | -            | -             | 180,000.00    |
| 793   | MAINTENANCE OF SEPTAGE TREATMENT PLANT         | -             | -             | -             | -            | -             | 50,000.00     |
| 794   | MAINTENANCE OF STRUCTURES & IMPROVEMENTS       | -             | -             | -             | -            | -             | 50,000.00     |
| 795   | MAINTENANCE OF SEPTAGE EQUIPMENTS & FACILITIES | -             | -             | -             | -            | -             | 30,000.00     |
| 780   | SEPTAGE OFFICE SUPPLIES                        | -             | -             | -             | -            | -             | 50,000.00     |
| 781   | SEPTAGE COMMUNICATIONS EXPENSES                | -             | -             | -             | -            | -             | 20,000.00     |

**Dipolog City Water District**  
**ENGINEERING AND OPERATIONS DEPARTMENT**

**2025 BUDGET SUMMARY**

| A/C No. | ACCOUNT NAME                                    | 2023         |           | 2024   |                                    |                                               | 2025            |
|---------|-------------------------------------------------|--------------|-----------|--------|------------------------------------|-----------------------------------------------|-----------------|
|         |                                                 | Appropriated | Disbursed | Budget | Expenditures as of August 31, 2024 | Anticipated Budget expend.until Dec. 31, 2024 | Proposed Budget |
| 848-s1  | Semi-Expendable Machinery & Equipment (Septage) | -            | -         | -      | -                                  | -                                             | 30,000.00       |
| 848-s2  | Semi-Expendable Furnitures & Fixtures (Septage) | -            | -         | -      | -                                  | -                                             | 30,000.00       |

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

|     |                                 |               |               |               |               |               |               |
|-----|---------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 702 | Miscellaneous-Adopt a Mountain  | 1,000,000.00  | 272,622.72    | 500,000.00    | 333,425.00    | 500,137.50    | 1,000,000.00  |
| 703 | Purchased water                 | 100,000.00    | 90,716.18     | 100,000.00    | -             | -             | 100,000.00    |
| 707 | Maint. Of struct & Improvements | 500,000.00    | 610,411.37    | 600,000.00    | 596,342.65    | 894,513.98    | 1,800,000.00  |
| 723 | fuel for power production       | 2,193,240.00  | 1,077,975.00  | 1,211,700.00  | 909,614.67    | 1,364,422.01  | 1,413,300.00  |
| 726 | Power purchased for pumping     | 56,854,200.00 | 49,331,692.97 | 56,770,200.00 | 24,945,165.98 | 37,417,748.97 | 56,851,200.00 |
| 731 | power production for Pumping    | 100,000.00    | 45,856.31     | 104,129.00    | 34,083.76     | 51,125.64     | 300,000.00    |
| 732 | Pumping Operations              | 1,182,824.79  | 879,750.92    | 1,182,824.79  | 986,958.23    | 1,480,437.35  | 2,250,000.00  |
| 748 | Water treatment Equipment       | 50,000.00     | 2,559.14      | 50,000.00     | 153,920.00    | 230,880.00    | 200,000.00    |

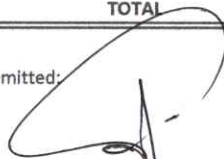
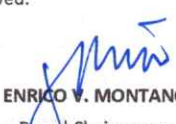
**IV. Repair and Maintenance Expense**

|       |                                             |              |              |              |              |              |              |
|-------|---------------------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|
| 749   | BAMBOO FOREST PARK STRUCTURES/ IMPROVEMENTS | -            | -            | 300,000.00   | 190,400.00   | 285,600.00   | 500,000.00   |
| 747   | Water Treatment structures/imprve           | 50,000.00    | -            | 100,000.00   | 10,900.00    | 16,350.00    | 150,000.00   |
| 762   | Reservoir and Tanks                         | 300,000.00   | 157,500.00   | 242,221.07   | -            | -            | 180,000.00   |
| 765-A | Maintenance of Ser.-Materials               | 1,800,000.00 | 1,467,467.19 | 2,000,000.00 | 2,186,012.39 | 3,279,018.59 | 2,500,000.00 |
| 850-A | Admin. Structures and Improvements          | 906,321.20   | 1,508,252.31 | 1,600,000.00 | 1,025,084.52 | 1,537,626.78 | 1,600,000.00 |
| 850-B | Machinery and Equipment                     | 178,369.01   | 204,852.18   | 210,000.00   | 50,952.00    | 76,428.00    | 250,000.00   |
| 850-C | Furnitures and Fixtures                     | 25,000.00    | 2,139.24     | 50,000.00    | 22,400.00    | 33,600.00    | 50,000.00    |

|       |                                 |              |              |              |              |              |              |
|-------|---------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|
| 850-D | Transportation equipment        | 1,273,219.21 | 1,632,703.11 | 1,600,000.00 | 1,439,839.55 | 2,159,759.33 | 3,360,000.00 |
| 850-E | Power Operated Equipment        | 350,000.00   | 119,920.28   | 350,000.00   | 62,767.00    | 94,150.50    | 500,000.00   |
| 850-F | Construction Equipment          | 100,000.00   | 73,606.50    | 120,000.00   | 66,024.00    | 99,036.00    | 100,000.00   |
| 850-G | Power Production Equipment      | 20,000.00    | 33,877.64    | 30,000.00    | 78,765.00    | 118,147.50   | 120,000.00   |
| 850-H | Office Pumping Equipment        | 2,500.00     | -            | 50,000.00    | -            | -            | 50,000.00    |
| 850-I | Communications equipment        | 20,000.00    | 14,899.50    | 20,000.00    | -            | -            | 20,000.00    |
| 850-J | Tools,Shop and Garage Equipment | 30,000.00    | 19,499.42    | 30,000.00    | 36,696.28    | 55,044.42    | 75,000.00    |
| 850-K | Laboratory Equipment            | 164,475.00   | -            | 1,111,240.66 | -            | -            | 100,000.00   |

**Dipolog City Water District  
ENGINEERING AND OPERATIONS DEPARTMENT**

**2025 BUDGET SUMMARY**

| A/C No.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | ACCOUNT NAME                   | 2023         |           | 2024      |                                    |                                              | 2025            |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------|--------------|-----------|-----------|------------------------------------|----------------------------------------------|-----------------|
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                | Appropriated | Disbursed | Budget    | Expenditures as of August 31, 2024 | Anticipated Budget expend.until Dec. 31,2024 | Proposed Budget |
| 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    | 7,260.00  | 10,000.00 | 4,840.00                           | 7,260.00                                     | 10,000.00       |
| 837-B                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Regul.Reqmnts.Exp.-Permit fees | 70,000.00    | 38,805.29 | 60,000.00 | 1,050.00                           | 1,575.00                                     | 120,000.00      |
| TOTAL                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                |              |           |           |                                    |                                              | 124,857,722.66  |
| <div>Submitted:<div><br/>FELIX Z. CAVAN III<br/>OIC-Eng'g &amp; Ops. Department Manager</div><div>Recommending Approval:<div><br/>RUEL D. TABADA<br/>General Manager</div></div><div>Approved:<div><br/>ENRICO V. MONTANO<br/>Board Chairperson</div></div></div> |                                |              |           |           |                                    |                                              |                 |



**I. SALARIES AND WAGES:**

|                                                                                   |                           |                        |                         |
|-----------------------------------------------------------------------------------|---------------------------|------------------------|-------------------------|
| 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<br>Employees      | Budgeted<br>Mo. Salary | Budgeted<br>Ann. Salary |
| Division Manager B                                                                | Kris Jeffrey J. Daymiel   | 88,574.00              | 1,062,888.00            |
| Sup. Engineer B                                                                   | ** VACANT **              | 0.00                   | 0.00                    |
| Heavy Eqpt. Opr.                                                                  | Themestocles S. Maglangit | 23,724.00              | 284,688.00              |
| Engineering Asst. B                                                               | ** VACANT **              | 21,448.00              | 257,376.00              |
| Driver Mechanic                                                                   | ** VACANT **              | 20,110.00              | 241,320.00              |
| Driver Mechanic                                                                   | ** VACANT **              | 0.00                   | 0.00                    |
| Welder B                                                                          | Tito P. Badiang           | 19,239.00              | 230,868.00              |
| Light Eqpt. Operator                                                              | Marlu A. Caermare         | 18,957.00              | 227,484.00              |
| Draftsman                                                                         | ** VACANT **              | 0.00                   | 0.00                    |
| Admin. Serv. Aide                                                                 | ** VACANT **              | 0.00                   | 0.00                    |
| TOTAL BUDGET                                                                      |                           |                        | 2,304,624.00            |

|                                                                     |                      |                        |                         |
|---------------------------------------------------------------------|----------------------|------------------------|-------------------------|
| ACCOUNT NO. : 724                                                   |                      |                        |                         |
| ACCOUNT NAME : PUMPING LABOR                                        |                      |                        |                         |
| This represents the salaries of Water Resources Division Personnel. |                      |                        |                         |
| Position/<br>Designation                                            | Name of<br>Employees | Budgeted<br>Mo. Salary | Budgeted<br>Ann. Salary |
| Division Manager B                                                  | Felix Z. Cavan III   | 88,574.00              | 1,062,888.00            |
| Sup. Engineer A                                                     | * * VACANT * *       | 0.00                   | 0.00                    |
| Water Res. Facil. Optr. Foreman                                     | Marlou B. Magallanes | 32,817.00              | 393,804.00              |
| Chemist B                                                           | Charmaine T. Piala   | 30,597.00              | 367,164.00              |
| Senior Auto-Mechanic                                                | * * VACANT * *       | 0.00                   | 0.00                    |
| Plant Eqpt. Optr. E                                                 | Ian D. Wate          | 25,996.00              | 311,952.00              |
| Sr. Water Res. Facil. Optr. B                                       | * * VACANT * *       | 0.00                   | 0.00                    |
| Forestry Assistant B                                                | * * VACANT * *       | 0.00                   | 0.00                    |
| Water Res. Facil. Optr. B                                           | Melchor P. Dominguez | 19,098.00              | 229,176.00              |
| Water Res. Facil. Optr B                                            | Romer A. Navarro     | 19,098.00              | 229,176.00              |
| Water Res. Facil. Optr B                                            | Moises A. Galaura    | 19,098.00              | 229,176.00              |
| Water Res. Facil. Optr B                                            | Victor M. Acopiado   | 19,098.00              | 229,176.00              |
| Water Res. Facil. Tender B                                          | Marcelo S. Harayo    | 16,958.00              | 203,496.00              |
| Water Res. Facil. Tender B                                          | Alver L. Hibaya      | 16,958.00              | 203,496.00              |
| Water Res. Facil. Tender B                                          | Crispin B. Anotado   | 16,958.00              | 203,496.00              |
| Water Res. Facil. Tender B                                          | Reynaldo M. Cuenca   | 16,958.00              | 203,496.00              |
| TOTAL BUDGET                                                        |                      |                        | 3,866,496.00            |

|                                                                     |                      |                                   |                         |
|---------------------------------------------------------------------|----------------------|-----------------------------------|-------------------------|
| ACCOUNT NO. :                                                       |                      | 742                               |                         |
| ACCOUNT NAME :                                                      |                      | WATER TREATMENT OPERATION - LABOR |                         |
| This represents the salary of the water treatment plant assistants. |                      |                                   |                         |
| Position/<br>Designation                                            | Name of<br>Employees | Budgeted<br>Mo. Salary            | Budgeted<br>Ann. Salary |
| Plant/Substation Helper C                                           | Josie P. Maghinay    | 16,958.00                         | 203,496.00              |
| Plant/Substation Helper C                                           | * * VACANT * *       | 0.00                              | 0.00                    |
| Plant/Substation Helper C                                           | Roel B. Mutia        | 17,084.00                         | 205,008.00              |
| Plant/Substation Helper C                                           | Ricky T. Maghinay    | 17,084.00                         | 205,008.00              |
| Plant/Substation Helper C                                           | Reyen S. Agan        | 17,084.00                         | 205,008.00              |
| Plant/Substation Helper C                                           | * * VACANT * *       | 0.00                              | 0.00                    |
| TOTAL BUDGET                                                        |                      |                                   | 818,520.00              |

| <b>ACCOUNT NO. : 765-B</b>                                          |                             |                                |                                 |
|---------------------------------------------------------------------|-----------------------------|--------------------------------|---------------------------------|
| <b>ACCOUNT NAME : TRANSMISSION &amp; DISTRIBUTION - MAINTENANCE</b> |                             |                                |                                 |
| This represents the labor cost of flushing activities.              |                             |                                |                                 |
| <b>Position/<br/>Designation</b>                                    | <b>No. of<br/>Employees</b> | <b>Budgeted<br/>Mo. Salary</b> | <b>Budgeted<br/>Ann. Salary</b> |
| Licensed Skilled Worker A                                           | 2                           | 11,774.40                      | 282,585.60                      |
| Non-Licensed Skilled Worker B                                       | 1                           | 13,340.80                      | 160,089.60                      |
| <b>TOTAL BUDGET</b>                                                 |                             |                                | <b>442,675.20</b>               |

|                                                                                   |  |  |                     |
|-----------------------------------------------------------------------------------|--|--|---------------------|
| <b>ACCOUNT NO. : 765-C</b>                                                        |  |  |                     |
| <b>ACCOUNT NAME : MAINT. OF SERVICES - SERVICE CONNECTIONS - LABOR</b>            |  |  |                     |
| This represents labor cost of repair and maintenance of reserved pipelines (RPL). |  |  |                     |
| <b>TOTAL BUDGET</b>                                                               |  |  | <b>3,500,000.00</b> |

| <b>ACCOUNT NO. : 763-B</b>                                          |                              |                                |                                 |
|---------------------------------------------------------------------|------------------------------|--------------------------------|---------------------------------|
| <b>ACCOUNT NAME : TRANSMISSION &amp; DISTRIBUTION - MAINTENANCE</b> |                              |                                |                                 |
| This represents salary of the Maintenance Section Personnel.        |                              |                                |                                 |
| <b>Position/<br/>Designation</b>                                    | <b>Name of<br/>Employees</b> | <b>Budgeted<br/>Mo. Salary</b> | <b>Budgeted<br/>Ann. Salary</b> |
| Division Manager B.                                                 | ** VACANT **                 | 0.00                           | 0.00                            |
| Wtr/Sew.Maint.Gen.Frman                                             | ** VACANT **                 | 0.00                           | 0.00                            |
| Sr. Wtr/Sew. Maint. Man B                                           | Joephel Rey B. Sendil        | 25,996.00                      | 311,952.00                      |
| Wtr/Sew.Maint.Man A                                                 | Rudy B Fernandez             | 21,642.00                      | 259,704.00                      |
| Wtr/Sew.Maint.Man A                                                 | Ronald Q. Galeza             | 21,642.00                      | 259,704.00                      |
| Wtr./Sew.Maint. Man C                                               | Roy M. Acopiado              | 16,958.00                      | 203,496.00                      |
| Wtr./Sew.Maint. Man C                                               | Elmar A. Galinato            | 16,958.00                      | 203,496.00                      |
| Wtr./Sew.Maint. Man C                                               | Eliazar S. Mendosa           | 16,958.00                      | 203,496.00                      |
| Wtr./Sew.Maint. Man C                                               | Modesto C. Tabada Jr.        | 16,958.00                      | 203,496.00                      |
| Admin. Serv. Aide                                                   | ** VACANT **                 | 0.00                           | 0.00                            |
| Admin. Serv. Aide                                                   | ** VACANT **                 | 0.00                           | 0.00                            |
| Driver                                                              | ** VACANT **                 | 0.00                           | 0.00                            |
| Driver                                                              | ** VACANT **                 | 0.00                           | 0.00                            |
| <b>TOTAL BUDGET</b>                                                 |                              |                                | <b>1,645,344.00</b>             |

|                                                                                                                                                                                                                      |  |  |                   |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|-------------------|
| <b>ACCOUNT NO. : 821</b>                                                                                                                                                                                             |  |  |                   |
| <b>ACCOUNT NAME : OVERTIME PAY</b>                                                                                                                                                                                   |  |  |                   |
| This represents payment of workers/personnel undergoing repair & maint. works during non- working hours in the pumping stations and pipeline system. This includes overtime pay for other employees of the district. |  |  |                   |
| <b>TOTAL BUDGET</b>                                                                                                                                                                                                  |  |  | <b>600,000.00</b> |



| <b>ACCOUNT NO. : 729</b>                               |                             |                                |                                 |
|--------------------------------------------------------|-----------------------------|--------------------------------|---------------------------------|
| <b>ACCOUNT NAME : LABOR - PUMPING EXPENSES</b>         |                             |                                |                                 |
| This represents the labor cost of flushing activities. |                             |                                |                                 |
| <b>Position/<br/>Designation</b>                       | <b>No. of<br/>Employees</b> | <b>Budgeted<br/>Mo. Salary</b> | <b>Budgeted<br/>Ann. Salary</b> |
| Laborer -A                                             | 10                          | 10,533.60                      | 1,264,032.00                    |
| Office Worker - A                                      | 2                           | 11,774.40                      | 282,585.60                      |
| Licensed Skilled Worker A                              | 3                           | 11,774.40                      | 423,878.40                      |
| Licensed Professional- A                               | 1                           | 12,408.00                      | 148,896.00                      |
| Licensed Professional- B                               | 1                           | 14,608.00                      | 175,296.00                      |
| Non-Licensed Skilled Worker-B                          | 10                          | 13,340.80                      | 1,600,896.00                    |
| Non-Licensed Skilled Worker-A                          | 7                           | 11,140.80                      | 935,827.20                      |
| Non Licensed / Technical -A                            | 1                           | 11,774.40                      | 141,292.80                      |
| Non-Licensed/Technical-B                               | 2                           | 13,974.40                      | 335,385.60                      |
| <b>TOTAL BUDGET</b>                                    |                             |                                | <b>5,308,089.60</b>             |

|                                                                        |  |  |                 |
|------------------------------------------------------------------------|--|--|-----------------|
| <b>ACCOUNT NO. : 759</b>                                               |  |  |                 |
| <b>ACCOUNT NAME : LABOR - TRANSMISSION &amp; DISTRIBUTION EXPENSES</b> |  |  |                 |
| This represents payment of labor for Maint. Of Trans. & Dist. Lines.   |  |  |                 |
| <b>TOTAL BUDGET</b>                                                    |  |  | <b>5,000.00</b> |

| <b>ACCOUNT NO. : 850</b>                                      |                             |                                |                                 |
|---------------------------------------------------------------|-----------------------------|--------------------------------|---------------------------------|
| <b>ACCOUNT NAME : LABOR - MAINTENANCE OF GENERAL PLANT</b>    |                             |                                |                                 |
| This represents payment of labor for Maint. of General Plant. |                             |                                |                                 |
| <b>Position/<br/>Designation</b>                              | <b>No. of<br/>Employees</b> | <b>Budgeted<br/>Mo. Salary</b> | <b>Budgeted<br/>Ann. Salary</b> |
| Licensed Professional-B                                       | 1                           | 13,974.40                      | 167,692.80                      |
| Non- Licensed Skilled Worker -A                               | 3                           | 11,140.80                      | 401,068.80                      |
| Non- Licensed Skilled Worker -B                               | 1                           | 13,340.80                      | 160,089.60                      |
| Licensed Skilled Worker-A                                     | 5                           | 11,774.40                      | 706,464.00                      |
| Licensed Skilled Worker-B                                     | 1                           | 13,974.40                      | 167,692.80                      |
| Laborer-A                                                     | 5                           | 10,533.60                      | 632,016.00                      |
| Resident Engr./Supervisor                                     | 1                           | 15,400.00                      | 184,800.00                      |
| Office Worker A                                               | 1                           | 11,774.40                      | 141,292.80                      |
| <b>TOTAL BUDGET</b>                                           |                             |                                | <b>2,561,116.80</b>             |

| <b>ACCOUNT NO. : 850-1</b>                                                             |                             |                                |                                 |
|----------------------------------------------------------------------------------------|-----------------------------|--------------------------------|---------------------------------|
| <b>ACCOUNT NAME : LABOR - BAMBOO FOREST PARK</b>                                       |                             |                                |                                 |
| This represents payment of labors for maintenance and protection of bamboo forest park |                             |                                |                                 |
| <b>Position/<br/>Designation</b>                                                       | <b>No. of<br/>Employees</b> | <b>Budgeted<br/>Mo. Salary</b> | <b>Budgeted<br/>Ann. Salary</b> |
| Licensed Professional-B                                                                | 1                           | 14,608.00                      | 175,296.00                      |
| Non- Licensed Skilled Worker-B                                                         | 1                           | 13,340.80                      | 160,089.60                      |
| Laborer- A                                                                             | 2                           | 10,533.60                      | 252,806.40                      |
| <b>TOTAL BUDGET</b>                                                                    |                             |                                | <b>588,192.00</b>               |



| <b>ACCOUNT NO. : 771</b>                                     |                             |                                |                                 |
|--------------------------------------------------------------|-----------------------------|--------------------------------|---------------------------------|
| <b>ACCOUNT NAME : LABOR - SEPTAGE OPERATION</b>              |                             |                                |                                 |
| This represents payment of labor for Septage Treatment Plant |                             |                                |                                 |
| <b>Position/<br/>Designation</b>                             | <b>No. of<br/>Employees</b> | <b>Budgeted<br/>Mo. Salary</b> | <b>Budgeted<br/>Ann. Salary</b> |
| Laborer -A                                                   | 5                           | 10,533.60                      | 632,016.00                      |
| Licensed Skilled Worker A                                    | 5                           | 11,774.40                      | 706,464.00                      |
| Licensed Skilled Worker -B                                   | 1                           | 13,974.40                      | 167,692.80                      |
| Licensed Professional- A                                     | 2                           | 12,408.00                      | 297,792.00                      |
| Non-Licensed Skilled Worker-B                                | 1                           | 13,340.80                      | 160,089.60                      |
| <b>TOTAL BUDGET</b>                                          |                             |                                | <b>1,964,054.40</b>             |

## II. SUPPLIES AND MATERIALS EXPENSE:

| <b>ACCOUNT NO. : 744</b>                                                                                                                       |             |                                                        |                      |
|------------------------------------------------------------------------------------------------------------------------------------------------|-------------|--------------------------------------------------------|----------------------|
| <b>ACCOUNT NAME : CHEMICALS FOR WATER TREATMENT AND TESTS</b>                                                                                  |             |                                                        |                      |
| 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                               | 12,000,000.00        |
|                                                                                                                                                |             | Contingency for Price escalation (Chlorine Dioxide)    | 600,000.00           |
|                                                                                                                                                |             | Contingency Fund for Repeat Order (Chlorine Dioxide)   | 1,200,000.00         |
|                                                                                                                                                |             | Cost of Sodium Hypochlorite                            | 6,087,000.00         |
|                                                                                                                                                |             | Contingency for Price escalation (Sodium Hypochlorite) | 304,350.00           |
|                                                                                                                                                |             | Contingency for Repeat Order (Sodium Hypochlorite)     | 608,700.00           |
|                                                                                                                                                |             | Cost of Bacti Test and Phy./Chem. Exam. of Raw Water   | 625,000.00           |
|                                                                                                                                                |             | Cost of Radiological Test of Raw Water                 | 300,000.00           |
| <u>Quantity</u>                                                                                                                                | <u>Unit</u> | <u>Description</u>                                     | <u>Unit Cost</u>     |
| 1                                                                                                                                              | Pack        | AquaCHROM ECC                                          | 48,000.00            |
|                                                                                                                                                |             | 120ml Shrink-banded                                    |                      |
| 100                                                                                                                                            | PC          | vessels w/sodium                                       |                      |
|                                                                                                                                                |             | thiosulfate                                            | 83.16                |
| 10                                                                                                                                             | BOT.        | Glycine Reagent                                        | 2,300.00             |
| 5                                                                                                                                              | Packs       | Ferrover Iron Reagent                                  | 4,500.00             |
| 10                                                                                                                                             | Packs       | DPD Free Chlorine Reagent                              | 1,984.50             |
| 3                                                                                                                                              | Bundle      | Plastic Bottle 250ml w/cap                             | 1,300.00             |
| 1                                                                                                                                              | Bundle      | Plastic Bottle 1000ml w/cap                            | 1,000.00             |
| 50                                                                                                                                             | Cont.       | Distilled Drinking Water                               |                      |
|                                                                                                                                                |             | (10L)                                                  | 100.00               |
| 1                                                                                                                                              | Lot         | Various Laboratory                                     |                      |
|                                                                                                                                                |             | Materials/Glasswares                                   | 380,000.00           |
| 1                                                                                                                                              | Lot         | Culture Media/Reagents                                 | 520,000.00           |
| 1                                                                                                                                              | Lot         | Consumables                                            | 57,000.00            |
| 1                                                                                                                                              | Lot         | Safety/PPE                                             | 15,500.00            |
|                                                                                                                                                |             | Quality Control                                        |                      |
| 1                                                                                                                                              | Lot         | Standards/Preventive                                   |                      |
|                                                                                                                                                |             | Maintenance/Calibration                                | 130,000.00           |
| 1                                                                                                                                              | unit        | Vortex Mixer                                           | 40,000.00            |
| <b>TOTAL BUDGET</b>                                                                                                                            |             |                                                        | <b>22,999,110.66</b> |

|                                                                                                                                   |                                          |
|-----------------------------------------------------------------------------------------------------------------------------------|------------------------------------------|
| <b>ACCOUNT NO. :</b>                                                                                                              | <b>840-A</b>                             |
| <b>ACCOUNT NAME :</b>                                                                                                             | <b>FUEL, OIL AND LUBRICANTS - OFFICE</b> |
| This represents cost of fuel, oil and other lubricants for the office service vehicles, office genset, and other office equipment |                                          |
| <b>TOTAL BUDGET</b>                                                                                                               | <b>460,000.00</b>                        |

|                                                                                                                                                                       |                                               |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------|
| <b>ACCOUNT NO. :</b>                                                                                                                                                  | <b>840-B</b>                                  |
| <b>ACCOUNT NAME :</b>                                                                                                                                                 | <b>FUEL, OIL AND LUBRICANTS - MAINTENANCE</b> |
| This represents cost of fuel, oil and other lubricants for the maintenance service vehicles, heavy equipment, construction equipment and other maintenance equipment. |                                               |
| <b>TOTAL BUDGET</b>                                                                                                                                                   | <b>2,500,000.00</b>                           |

|                                                                                               |                                                       |
|-----------------------------------------------------------------------------------------------|-------------------------------------------------------|
| <b>ACCOUNT NO. :</b>                                                                          | <b>848-B</b>                                          |
| <b>ACCOUNT NAME :</b>                                                                         | <b>SEMI-EXPENDABLES - MACHINERIES &amp; EQUIPMENT</b> |
| This represents cost procurement of machines and equipment with values less than P 50,000.00. |                                                       |
| <b>TOTAL BUDGET</b>                                                                           | <b>100,000.00</b>                                     |

|                                                                                   |                                    |
|-----------------------------------------------------------------------------------|------------------------------------|
| <b>ACCOUNT NO. :</b>                                                              | <b>782</b>                         |
| <b>ACCOUNT NAME :</b>                                                             | <b>POWER PURCHASED FOR SEPTAGE</b> |
| This represents the cost of electric power of Septage Treatment Plant Facilities. |                                    |
| <b>TOTAL BUDGET</b>                                                               | <b>90,000.00</b>                   |

|                                                           |                                                     |
|-----------------------------------------------------------|-----------------------------------------------------|
| <b>ACCOUNT NO. :</b>                                      | <b>783</b>                                          |
| <b>ACCOUNT NAME :</b>                                     | <b>MISCELLANEOUS GENERAL &amp; SEPTAGE EXPENSES</b> |
| This represents costs involving septage general expenses. |                                                     |
| <b>TOTAL BUDGET</b>                                       | <b>200,000.00</b>                                   |

|                                                                                       |                                                  |
|---------------------------------------------------------------------------------------|--------------------------------------------------|
| <b>ACCOUNT NO. :</b>                                                                  | <b>784</b>                                       |
| <b>ACCOUNT NAME :</b>                                                                 | <b>CHEMICALS FOR SEPTAGE TREATMENT AND TESTS</b> |
| This represents costs involving septage treatment and quarterly tests for wastewater. |                                                  |
| <b>TOTAL</b>                                                                          | <b>40,000.00</b>                                 |

|                                                                                                                 |                                            |
|-----------------------------------------------------------------------------------------------------------------|--------------------------------------------|
| <b>ACCOUNT NO. :</b>                                                                                            | <b>785</b>                                 |
| <b>ACCOUNT NAME :</b>                                                                                           | <b>FUEL, OIL, &amp; LUBRICANTS SEPTAGE</b> |
| This represents cost of fuel, oil, and other lubricants for septage vacuum trucks and other septage equipments. |                                            |
| <b>TOTAL BUDGET</b>                                                                                             | <b>800,000.00</b>                          |

|                                                                            |                                      |
|----------------------------------------------------------------------------|--------------------------------------|
| <b>ACCOUNT NO. :</b>                                                       | <b>790</b>                           |
| <b>ACCOUNT NAME :</b>                                                      | <b>MAINTENANCE OF SEPTAGE TRUCKS</b> |
| This represents costs of repairs and maintenance of septage vacuum trucks. |                                      |
| <b>TOTAL BUDGET</b>                                                        | <b>180,000.00</b>                    |



|                                                                                                                                               |                                               |
|-----------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------|
| <b>ACCOUNT NO. :</b>                                                                                                                          | <b>793</b>                                    |
| <b>ACCOUNT NAME :</b>                                                                                                                         | <b>MAINTENANCE OF SEPTAGE TREATMENT PLANT</b> |
| This represents the costs of repairs and maintenance of septage treatment plant facility involving electrical wiring and lighting facilities. |                                               |
| <b>TOTAL BUDGET</b>                                                                                                                           | <b>50,000.00</b>                              |

|                                                                                                                       |                                                     |
|-----------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------|
| <b>ACCOUNT NO. :</b>                                                                                                  | <b>794</b>                                          |
| <b>ACCOUNT NAME :</b>                                                                                                 | <b>MAINTENANCE OF STRUCTURES &amp; IMPROVEMENTS</b> |
| This represents the cost of renovation and/or repairs of septage treatment plant building and septage infrastructure. |                                                     |
| <b>TOTAL BUDGET</b>                                                                                                   | <b>50,000.00</b>                                    |

|                                                                                          |                                                           |
|------------------------------------------------------------------------------------------|-----------------------------------------------------------|
| <b>ACCOUNT NO. :</b>                                                                     | <b>795</b>                                                |
| <b>ACCOUNT NAME :</b>                                                                    | <b>MAINTENANCE OF SEPTAGE EQUIPMENTS &amp; FACILITIES</b> |
| This represents the cost of repairs and maintenance of septage equipment and facilities. |                                                           |
| <b>TOTAL BUDGET</b>                                                                      | <b>30,000.00</b>                                          |

|                                                           |                                |
|-----------------------------------------------------------|--------------------------------|
| <b>ACCOUNT NO. :</b>                                      | <b>780</b>                     |
| <b>ACCOUNT NAME :</b>                                     | <b>SEPTAGE OFFICE SUPPLIES</b> |
| This represents the costs of all septage office supplies. |                                |
| <b>TOTAL BUDGET</b>                                       | <b>50,000.00</b>               |

|                                                             |                                        |
|-------------------------------------------------------------|----------------------------------------|
| <b>ACCOUNT NO. :</b>                                        | <b>781</b>                             |
| <b>ACCOUNT NAME :</b>                                       | <b>SEPTAGE COMMUNICATIONS EXPENSES</b> |
| This represents the cost of Septage Communication Expenses. |                                        |
| <b>TOTAL BUDGET</b>                                         | <b>20,000.00</b>                       |

|                                                                    |                                                            |
|--------------------------------------------------------------------|------------------------------------------------------------|
| <b>ACCOUNT NO. :</b>                                               | <b>848-S1</b>                                              |
| <b>ACCOUNT NAME :</b>                                              | <b>Semi-Expendable Machinery &amp; Equipment (Septage)</b> |
| This represents the cost of procurement of machines and equipment. |                                                            |
| <b>TOTAL BUDGET</b>                                                | <b>30,000.00</b>                                           |

|                                                                    |                                                            |
|--------------------------------------------------------------------|------------------------------------------------------------|
| <b>ACCOUNT NO. :</b>                                               | <b>848-S2</b>                                              |
| <b>ACCOUNT NAME :</b>                                              | <b>Semi-Expendable Furnitures &amp; Fixtures (Septage)</b> |
| This represents the cost of procurement of furniture and fixtures. |                                                            |
| <b>TOTAL BUDGET</b>                                                | <b>30,000.00</b>                                           |

### **III. GENERATION, TRANSMISSION AND DISTRIBUTION EXPENSE:**

|                                                                                                                                                                                           |                                                      |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------|
| <b>ACCOUNT NO. :</b>                                                                                                                                                                      | <b>702</b>                                           |
| <b>ACCOUNT NAME :</b>                                                                                                                                                                     | <b>MISCELLANEOUS EXP. - ADOPT-A-MOUNTAIN PROJECT</b> |
| This represents the cost involved in the Adopt-a-Mountain Project at Sitio Binuangan, Polanco, Zamboanga del Norte (169 has. of forest rehabilitation project in collaboration with DENR) |                                                      |
| <b>TOTAL BUDGET</b>                                                                                                                                                                       | <b>1,000,000.00</b>                                  |



|                                                                     |                        |
|---------------------------------------------------------------------|------------------------|
| <b>ACCOUNT NO. :</b>                                                | <b>703</b>             |
| <b>ACCOUNT NAME :</b>                                               | <b>PURCHASED WATER</b> |
| This represents cost of water purchased from Polanco Water District |                        |
| <b>TOTAL BUDGET</b>                                                 | <b>100,000.00</b>      |

|                                                                                                                                                                                    |                                                   |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------|
| <b>ACCOUNT NO. :</b>                                                                                                                                                               | <b>707</b>                                        |
| <b>ACCOUNT NAME :</b>                                                                                                                                                              | <b>MAINTENANCE OF STRUCTURES AND IMPROVEMENTS</b> |
| This represents cost in the renovation and/or repair of the PStation/Building, TPlant, Sicayab Reservoir & Booster Stations, including electrical wirings and lighting facilities. |                                                   |
| <b>TOTAL BUDGET</b>                                                                                                                                                                | <b>1,800,000.00</b>                               |

|                                                                                                                                                                                        |                                         |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------|
| <b>ACCOUNT NO. :</b>                                                                                                                                                                   | <b>723</b>                              |
| <b>ACCOUNT NAME :</b>                                                                                                                                                                  | <b>FUEL FOR POWER PRODUCTION</b>        |
| This represents cost of diesel fuel, oil & other lubricants for pumping & power production in the operation of Electric Power Generator sets at the pumping stations and booster pumps |                                         |
| Pumps 1 & 10                                                                                                                                                                           | 80 liters x P70.00 12.00 2 = 134,400.00 |
| Pumps 2 & 3 :                                                                                                                                                                          | 60 liters x P70.00 12.00 2 = 100,800.00 |
| Pumps 5, 6, 7 & 11 :                                                                                                                                                                   | 75 liters x P70.00 12.00 4 = 252,000.00 |
| Pump 9 :                                                                                                                                                                               | 80 liters x P70.00 12.00 1 = 67,200.00  |
| Pumps 12 & 13                                                                                                                                                                          | 70 liters x P70.00 12.00 2 = 117,600.00 |
| Pumps 14 & 15                                                                                                                                                                          | 75 liters x P70.00 12.00 2 = 126,000.00 |
| Dicayas Booster                                                                                                                                                                        | 50 liters x P70.00 12.00 1 = 42,000.00  |
| Estaka & Sicayab Booster :                                                                                                                                                             | 75 liters x P70.00 12.00 2 = 126,000.00 |
| Oil and Lubricants : 10 drums, 200li/drum @ P38,000.00/drum                                                                                                                            | = 380,000.00                            |
| Sub-Total                                                                                                                                                                              | 1,346,000.00                            |
| Add: 5% for Price Escalation                                                                                                                                                           | 67,300.00                               |
| <b>TOTAL BUDGET</b>                                                                                                                                                                    | <b>1,413,300.00</b>                     |

|                                                                                         |                                       |
|-----------------------------------------------------------------------------------------|---------------------------------------|
| <b>ACCOUNT NO. :</b>                                                                    | <b>726</b>                            |
| <b>ACCOUNT NAME :</b>                                                                   | <b>POWER PURCHASED FOR PUMPING</b>    |
| This represents the cost of electric power of the pumping stations and treatment plant. |                                       |
| Pstation/Booster Stn                                                                    | Ave. Monthly Billing                  |
| Pump 1 & 10                                                                             | 248,000.00 12.00 2.00 = 5,952,000.00  |
| Pumps 2 & 3                                                                             | 110,000.00 12.00 2.00 = 2,640,000.00  |
| Pump 5 & 6                                                                              | 258,000.00 12.00 2.00 = 6,192,000.00  |
| Pumps 7                                                                                 | 800,000.00 12.00 1.00 = 9,600,000.00  |
| Pump 9                                                                                  | 750,000.00 12.00 1.00 = 9,000,000.00  |
| Pumps 11, 12 & 13                                                                       | 280,000.00 12.00 3.00 = 10,080,000.00 |
| Pumps 14 & 15                                                                           | 20,000.00 12.00 2.00 = 480,000.00     |
| Estaka Booster                                                                          | 250,000.00 12.00 1.00 = 3,000,000.00  |
| Galas & Dicayas Booster                                                                 | 50,000.00 12.00 2.00 = 1,200,000.00   |
| Other 2HP Booster Pumps                                                                 | 20,000.00 12.00 25.00 = 6,000,000.00  |
| Sub-Total                                                                               | 54,144,000.00                         |
| Add: 5% for Increase in Rates                                                           | 2,707,200.00                          |
| <b>TOTAL BUDGET</b>                                                                     | <b>56,851,200.00</b>                  |

|                                                                                                                                 |                                       |
|---------------------------------------------------------------------------------------------------------------------------------|---------------------------------------|
| <b>ACCOUNT NO. :</b>                                                                                                            | <b>731</b>                            |
| <b>ACCOUNT NAME :</b>                                                                                                           | <b>POWER FOR PRODUCTION EQUIPMENT</b> |
| This represents the cost in the repair and maintenance of all prime movers/engines, gensets, their spare parts and accessories. |                                       |
| <b>TOTAL BUDGET</b>                                                                                                             | <b>300,000.00</b>                     |

|                                                                                  |                                       |
|----------------------------------------------------------------------------------|---------------------------------------|
| <b>ACCOUNT NO. :</b>                                                             | <b>732</b>                            |
| <b>ACCOUNT NAME :</b>                                                            | <b>POWER FOR PRODUCTION EQUIPMENT</b> |
| This represents the cost in the repair and maintenance of all pumping equipment. |                                       |
| <b>TOTAL BUDGET</b>                                                              | <b>2,250,000.00</b>                   |

|                                                                                                                                              |                                  |
|----------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------|
| <b>ACCOUNT NO. :</b>                                                                                                                         | <b>748</b>                       |
| <b>ACCOUNT NAME :</b>                                                                                                                        | <b>WATER TREATMENT EQUIPMENT</b> |
| This represents the costs of repair and maint. of chlorinators, booster feed pumps and accessories of the water treatment system/facilities. |                                  |
| <b>TOTAL BUDGET</b>                                                                                                                          | <b>200,000.00</b>                |

**IV. REPAIR AND MAINTENANCE EXPENSE:**

|                                                                                                                |                                                    |
|----------------------------------------------------------------------------------------------------------------|----------------------------------------------------|
| <b>ACCOUNT NO. :</b>                                                                                           | <b>749</b>                                         |
| <b>ACCOUNT NAME :</b>                                                                                          | <b>BAMBOO FOREST PARK STRUCTURES/ IMPROVEMENTS</b> |
| This represents the cost of repair and maintenance of Bamboo Forest Park structures, tools, equipment and etc. |                                                    |
| <b>TOTAL BUDGET</b>                                                                                            | <b>500,000.00</b>                                  |

|                                                                                                |                                               |
|------------------------------------------------------------------------------------------------|-----------------------------------------------|
| <b>ACCOUNT NO. :</b>                                                                           | <b>747</b>                                    |
| <b>ACCOUNT NAME :</b>                                                                          | <b>WATER TREATMENT STRUCTURES/IMPROVEMENT</b> |
| This represents the costs of repair and maint. of water treatment structures and improvements. |                                               |
| <b>TOTAL BUDGET</b>                                                                            | <b>150,000.00</b>                             |

|                                                               |                             |
|---------------------------------------------------------------|-----------------------------|
| <b>ACCOUNT NO. :</b>                                          | <b>762</b>                  |
| <b>ACCOUNT NAME :</b>                                         | <b>RESERVOIRS AND TANKS</b> |
| This represents the costs of repair and maint. of reservoirs. |                             |
| <b>TOTAL BUDGET</b>                                           | <b>180,000.00</b>           |

|                                                                      |                                          |
|----------------------------------------------------------------------|------------------------------------------|
| <b>ACCOUNT NO. :</b>                                                 | <b>765-A</b>                             |
| <b>ACCOUNT NAME :</b>                                                | <b>MAINTENANCE OF SERVICES-MATERIALS</b> |
| This represents the costs of repair and maint. of service pipelines. |                                          |
| <b>TOTAL BUDGET</b>                                                  | <b>2,500,000.00</b>                      |

|                                                                                                     |                                            |
|-----------------------------------------------------------------------------------------------------|--------------------------------------------|
| <b>ACCOUNT NO. :</b>                                                                                | <b>850-A</b>                               |
| <b>ACCOUNT NAME :</b>                                                                               | <b>ADMIN. STRUCTURES &amp; IMPROVEMENT</b> |
| This represents the costs of repair and maint. of the administrative office building and facilities |                                            |
| <b>TOTAL BUDGET</b>                                                                                 | <b>1,600,000.00</b>                        |

|                                                                                                                    |                                |
|--------------------------------------------------------------------------------------------------------------------|--------------------------------|
| <b>ACCOUNT NO. :</b>                                                                                               | <b>850-B</b>                   |
| <b>ACCOUNT NAME :</b>                                                                                              | <b>MACHINERY AND EQUIPMENT</b> |
| This represents the costs of repair and maint. of the administrative office equipment and other machines and tools |                                |
| <b>TOTAL BUDGET</b>                                                                                                | <b>250,000.00</b>              |

|                                                                                                                  |                                |
|------------------------------------------------------------------------------------------------------------------|--------------------------------|
| <b>ACCOUNT NO. :</b>                                                                                             | <b>850-C</b>                   |
| <b>ACCOUNT NAME :</b>                                                                                            | <b>FURNITURES AND FIXTURES</b> |
| This represents the costs of repair and maint. of the administrative office furnitures, fixtures and accessories |                                |
| <b>TOTAL BUDGET</b>                                                                                              | <b>50,000.00</b>               |

|                                                                                 |                                 |
|---------------------------------------------------------------------------------|---------------------------------|
| <b>ACCOUNT NO. :</b>                                                            | <b>850-D</b>                    |
| <b>ACCOUNT NAME :</b>                                                           | <b>TRANSPORTATION EQUIPMENT</b> |
| This represents the costs of repair and maint. of all transportation equipment. |                                 |
| <b>TOTAL BUDGET</b>                                                             | <b>3,360,000.00</b>             |

|                                                                                                                                      |                                 |
|--------------------------------------------------------------------------------------------------------------------------------------|---------------------------------|
| <b>ACCOUNT NO. :</b>                                                                                                                 | <b>850-E</b>                    |
| <b>ACCOUNT NAME :</b>                                                                                                                | <b>POWER OPERATED EQUIPMENT</b> |
| This represents the costs of repair and maint. of all power operated tools and equipment; power saw, brush cutter, jack hammer, etc. |                                 |
| <b>TOTAL BUDGET</b>                                                                                                                  | <b>500,000.00</b>               |

|                                                                               |                               |
|-------------------------------------------------------------------------------|-------------------------------|
| <b>ACCOUNT NO. :</b>                                                          | <b>850-F</b>                  |
| <b>ACCOUNT NAME :</b>                                                         | <b>CONSTRUCTION EQUIPMENT</b> |
| This represents the costs of repair and maint. of all construction equipment. |                               |
| <b>TOTAL BUDGET</b>                                                           | <b>100,000.00</b>             |

|                                                                                   |                                   |
|-----------------------------------------------------------------------------------|-----------------------------------|
| <b>ACCOUNT NO. :</b>                                                              | <b>850-G</b>                      |
| <b>ACCOUNT NAME :</b>                                                             | <b>POWER PRODUCTION EQUIPMENT</b> |
| This represents the costs of repair and maint. of all power production equipment. |                                   |
| <b>TOTAL BUDGET</b>                                                               | <b>120,000.00</b>                 |



|                                                                                 |                          |
|---------------------------------------------------------------------------------|--------------------------|
| ACCOUNT NO. :                                                                   | 850-H                    |
| ACCOUNT NAME :                                                                  | OFFICE PUMPING EQUIPMENT |
| This represents the costs of repair and maint. of the office pumping equipment. |                          |
| TOTAL BUDGET                                                                    | 50,000.00                |

|                                                                                 |                          |
|---------------------------------------------------------------------------------|--------------------------|
| ACCOUNT NO. :                                                                   | 850-I                    |
| ACCOUNT NAME :                                                                  | COMMUNICATIONS EQUIPMENT |
| This represents the costs of repair and maint. of all communications equipment. |                          |
| TOTAL BUDGET                                                                    | 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 BUDGET                                                                                            | 75,000.00                      |

|                                                                                                |                      |
|------------------------------------------------------------------------------------------------|----------------------|
| ACCOUNT NO. :                                                                                  | 850-K                |
| ACCOUNT NAME :                                                                                 | LABORATORY EQUIPMENT |
| This represents the costs of repair, maint. of all laboratory equipment and test kit reagents. |                      |
| TOTAL BUDGET                                                                                   | 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 BUDGET                                                           | 25,000.00       |

|                                                                                 |                         |
|---------------------------------------------------------------------------------|-------------------------|
| ACCOUNT NO. :                                                                   | 831-E                   |
| ACCOUNT NAME :                                                                  | COMMUNICATIONS EXPENSES |
| This represents the costs of repair and maint. of all communications equipment. |                         |
| TOTAL BUDGET                                                                    | 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 BUDGET                                                                         | 120,000.00                                   |

|       |                              |
|-------|------------------------------|
| TOTAL | <u><u>124,857,722.66</u></u> |
|-------|------------------------------|

**Dipolog City Water District  
COMMERCIAL DEPARTMENT**

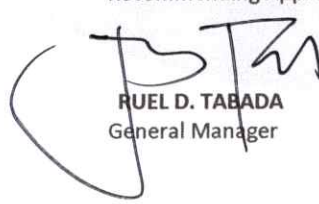
**2025 BUDGET SUMMARY**

| A/C<br>NO. | ACCOUNT NAME                                                      | 2023                 |                     | 2024                 |                         |                     | 2025                 |
|------------|-------------------------------------------------------------------|----------------------|---------------------|----------------------|-------------------------|---------------------|----------------------|
|            |                                                                   | APPROP.              | DISB.               | APPROP.              | DISB. FIRST<br>8 MONTHS | ANTICIP.<br>EXPEND. | PROPOSED<br>BUDGET   |
| 801        | Supervision - Customer<br>Accounts Expenses                       | 1,978,680.00         | 1,979,727.55        | 1,978,680.00         | 1,379,400.00            | 2,069,100.00        | 2,173,992.00         |
| 802        | Meter Reading Expenses                                            | 1,483,572.00         | 1,486,308.00        | 1,483,572.00         | 1,038,182.81            | 1,557,274.22        | 1,632,684.00         |
| 803-A      | Cust Records & Collection Exp.<br>(Accts. Mgt. Div.)              | 760,836.00           | 798,689.02          | 760,836.00           | 553,356.07              | 830,034.11          | 827,820.00           |
| 803-B      | Cust Records & Collection Exp.<br>(Customer Services Division)    | 1,785,816.00         | 1,790,088.75        | 1,785,816.00         | 1,250,465.07            | 1,875,697.61        | 1,970,364.00         |
| 803-C      | Cust Records & Collection Exp.<br>(Pakyaw/Job Order)              | 3,080,947.20         | 2,484,522.73        | 3,224,294.40         | 1,760,007.01            | 2,640,010.52        | 3,618,662.40         |
| 805        | Uncollectible Accounts                                            | 320,000.00           | -                   | 100,000.00           | 0.00                    | -                   | 100,000.00           |
| 806        | Prizes, Surveys & Other<br>Promotional Expenses                   | 500,000.00           | -                   | 300,000.00           | 19,875.00               | 29,812.50           | 250,000.00           |
| 821-C      | Overtime Pay (Commercial)                                         | 200,000.00           | 180,071.37          | 200,000.00           | 60,178.81               | 90,268.22           | 200,000.00           |
| 830-C      | Non-accountable Forms                                             | 200,000.00           | 184,173.00          | 200,000.00           | 75,682.40               | 113,523.60          | 200,000.00           |
| 848-D      | Semi-Expendable Machinery &<br>Equipment Expenses<br>(Commercial) | 250,000.00           | 144,762.28          | 200,000.00           | 27,528.42               | 41,292.63           | 200,000.00           |
| 848-E      | Semi-Expendable Furnitures &<br>Fixtures Expenses (Commercial)    | 200,000.00           | 18,883.00           | 200,000.00           | 46,281.00               | 69,421.50           | 200,000.00           |
| 765-E      | Maint.of Services (Comm -<br>Materials)                           | 600,000.00           | 261,086.79          | 500,000.00           | 37,743.87               | 56,615.81           | 500,000.00           |
| 766-B      | Maintenance of Meters<br>(Materials)                              | 600,000.00           | 319,570.38          | 500,000.00           | 9,513.55                | 14,270.33           | 500,000.00           |
|            | <b>TOTAL</b>                                                      | <b>11,959,851.20</b> | <b>9,647,882.87</b> | <b>11,433,198.40</b> | <b>6,258,214.01</b>     | <b>9,387,321.02</b> | <b>12,373,522.40</b> |

Prepared:

  
**NURSIVA S. TOME**  
OIC, Commercial Dept.

Recommending Approval:

  
**RUEL D. TABADA**  
General Manager

Approved:

  
**ENRICO W. 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                      |                                |                                 |
| Division Manager B                                                                                                                     | Jade N. Gonzales            | 92,592.00                      | 1,111,104.00                    |
| Division Manager B                                                                                                                     | Nursiva S. Tome             | 88,574.00                      | 1,062,888.00                    |
| <b>TOTAL BUDGET</b>                                                                                                                    |                             | <b>181,166.00</b>              | <b>2,173,992.00</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         | 32,817.00                      | 393,804.00                      |
| Util./Cust. Service Asst. A                                                      | Elmer I. Jatico             | 32,817.00                      | 393,804.00                      |
| Util./Cust. Service Asst. D                                                      | Mark Angelo O. Madera       | 19,383.00                      | 232,596.00                      |
| Util./Cust. Service Asst. D                                                      | Macpromil C. Cañez          | 19,098.00                      | 229,176.00                      |
| Plumber C                                                                        | Joselito V. Duterte         | 15,971.00                      | 191,652.00                      |
| Plumber C                                                                        | Joselito Gadrinab           | 15,971.00                      | 191,652.00                      |
| <b>TOTAL BUDGET</b>                                                              |                             | <b>136,057.00</b>              | <b>1,632,684.00</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       | 19,098.00                      | 229,176.00                      |
| Util./Cust. Service Asst. E                                                                                                                                    | Jergens Mae A. Manabit      | 16,958.00                      | 203,496.00                      |
| Util./Cust. Service Asst. E                                                                                                                                    | Mark Marben S. Duhaylungsod | 16,958.00                      | 203,496.00                      |
| Plumber C                                                                                                                                                      | Ellaquim E. Rosales         | 15,971.00                      | 191,652.00                      |
| <b>TOTAL BUDGET</b>                                                                                                                                            |                             | <b>68,985.00</b>               | <b>827,820.00</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           | 52,367.00                      | 628,404.00                      |
| Util./Cust. Service Asst. B                                                                                                                                                      | Bea Feliz Y. Pinsoy         | 25,996.00                      | 311,952.00                      |
| Util./Cust. Service Asst. B                                                                                                                                                      | Donnabel D. Patangan        | 25,996.00                      | 311,952.00                      |
| Util./Cust. Service Asst. C                                                                                                                                                      | Rosan Hope B. Ualat         | 21,642.00                      | 259,704.00                      |
| Util./Cust. Service Asst. D                                                                                                                                                      | Annie Gail Mentolaroc       | 19,098.00                      | 229,176.00                      |
| Util./Cust. Service Asst. D                                                                                                                                                      | Sarah B. Tangcalagan        | 19,098.00                      | 229,176.00                      |
| <b>TOTAL BUDGET</b>                                                                                                                                                              |                             | <b>164,197.00</b>              | <b>1,970,364.00</b>             |



|                                                                                                                    |                                                           |
|--------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------|
| ACCOUNT NO. :                                                                                                      | 803-C                                                     |
| ACCOUNT NAME                                                                                                       | Customer Records & Collection Expenses (Pakyaw/Job Order) |
| This represents the labor of personnel/pakyaw handling repair of services supervised by the Commercial Division.   |                                                           |
| a) Six (6) Meter Readers @ P14,854.40 X 12                                                                         | 1,069,516.80                                              |
| b) Five (5) Job Order office Personnel @ P12,972.00 X 12                                                           | 778,320.00                                                |
| 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 @ P16,100.00/month X 12                                                  | 193,200.00                                                |
| f) Repair of Water Meters 1000x12x40                                                                               | 480,000.00                                                |
| <b>TOTAL BUDGET</b>                                                                                                | <b>3,618,662.40</b>                                       |

|                                             |                         |
|---------------------------------------------|-------------------------|
| ACCOUNT NO. :                               | 805                     |
| ACCOUNT NAME :                              | UNCOLLECTIBLE ACCCOUNTS |
| Covers allowance for uncollectible accounts |                         |
| <b>TOTAL BUDGET</b>                         | <b>100,000.00</b>       |

|                                                                                                                                                                                                  |                                                |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------|
| ACCOUNT NO. :                                                                                                                                                                                    | 806                                            |
| ACCOUNT NAME :                                                                                                                                                                                   | PRIZES, SURVEYS AND OTHER PROMOTIONAL EXPENSES |
| 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>250,000.00</b>                              |

|                                                                                                                             |                           |
|-----------------------------------------------------------------------------------------------------------------------------|---------------------------|
| ACCOUNT NO. :                                                                                                               | 821-C                     |
| ACCOUNT NAME :                                                                                                              | OVERTIME PAY (COMMERCIAL) |
| 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>         |

|                                                                        |                       |
|------------------------------------------------------------------------|-----------------------|
| ACCOUNT NO.                                                            | 830-C                 |
| ACCOUNT NAME                                                           | NON-ACCOUNTABLE FORMS |
| 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                        |

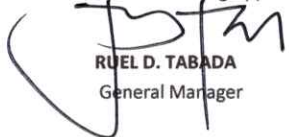
**DIPOLOG CITY WATER DISTRICT**  
**ADMINISTRATIVE and FINANCE DEPARTMENT**  
**2025 BUDGET SUMMARY**

| A/C NO. | ACCOUNT NAME                | 2023                 |                      | 2024                 |                      |                      | 2025                 |
|---------|-----------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
|         |                             | APPROP.              | DISB.                | APPROP.              | DISB. FIRST 9 MONTHS | ANTICIP. EXPEND.     | PROPOSED BUDGET      |
| 820-A   | Admin. & Gen. Salaries      | 10,482,060.00        | 8,724,194.69         | 9,774,592.00         | 6,770,567.88         | 9,027,423.84         | 9,532,848.00         |
| 820-B   | Admin. & Gen. Salaries (JO) | 836,352.00           | 659,199.98           | 893,376.00           | 828,953.75           | 1,105,271.67         | 2,020,550.40         |
| 821-A   | Overtime and Holiday Pay    | 300,000.00           | 205,376.96           | 300,000.00           | 28,422.70            | 37,896.93            | 450,000.00           |
| 822-A   | Life & Ret. Ins. Contrib.   | 3,286,758.24         | 2,804,696.23         | 3,138,780.96         | 2,070,699.88         | 2,760,933.17         | 2,965,217.76         |
| 822-B   | Pag-IBIG Contributions      | 547,793.04           | 380,653.58           | 146,000.00           | 109,500.00           | 146,000.00           | 156,000.00           |
| 822-C   | ECC Contributions           | 99,600.00            | 77,900.00            | 79,200.00            | 57,900.00            | 77,200.00            | 78,000.00            |
| 823     | PhilHealth Contributions    | 607,589.91           | 441,643.14           | 643,145.76           | 426,903.91           | 569,205.21           | 600,242.88           |
| 824-A   | PERA                        | 1,992,000.00         | 1,564,000.00         | 1,584,000.00         | 1,158,732.25         | 1,544,976.33         | 1,560,000.00         |
| 824-B   | Representation Allowance    | 792,000.00           | 675,750.00           | 824,000.00           | 609,391.13           | 812,521.51           | 924,000.00           |
| 824-C   | Transportation Allowance    | 1,332,000.00         | 1,176,750.00         | 1,332,000.00         | 934,939.52           | 1,246,586.03         | 1,824,000.00         |
| 824-D   | Clothing & Uniform Allow.   | 498,000.00           | 396,000.00           | 462,000.00           | 455,000.00           | 455,000.00           | 455,000.00           |
| 824-E   | Other Bonuses & Allow.      | 2,865,000.00         | 2,848,845.35         | 2,230,000.00         | -                    | -                    | 2,980,000.00         |
| 824-G   | Provident Fund Contrib.     | 875,480.40           | 854,537.40           | 936,318.00           | 627,416.30           | 836,555.07           | 2,471,014.80         |
| 824-H   | Year-end Bonus              | 4,564,942.00         | 3,907,987.01         | 4,159,418.00         | 2,032,864.00         | 2,710,485.33         | 4,118,358.00         |
| 824-I   | Cash Gift                   | 415,000.00           | 328,000.00           | 330,000.00           | -                    | -                    | 325,000.00           |
| 824-K   | Terminal Leave Benefits     | 3,944,732.65         | 1,847,719.88         | 2,794,828.65         | 1,416,698.47         | 1,888,931.29         | 3,347,646.80         |
| 824-L   | Gratuity Fee                | 1,000,000.00         | 493,000.00           | 1,200,000.00         | -                    | -                    | 1,600,000.00         |
| 825-A   | Legal Services              | 208,000.00           | 180,000.00           | 210,000.00           | 63,535.00            | 84,713.33            | 240,000.00           |
| 825-B   | Other Prof.Services         | 100,000.00           | -                    | 120,000.00           | -                    | -                    | 150,000.00           |
| 825-C   | Consultancy Services (ISO)  | 600,000.00           | 599,092.69           | 1,000,000.00         | 795,472.32           | 795,472.32           | 1,000,000.00         |
| 826-B   | General Services/Security   | 1,600,000.00         | 1,254,770.64         | 2,853,859.14         | 1,472,357.98         | 1,963,143.97         | 2,800,000.00         |
| 826-D   | Auditing Services           | 350,000.00           | 195,717.72           | 350,000.00           | -                    | -                    | 500,000.00           |
| 827-A   | Empl.Trav.Exp.& Per Diems   | 1,000,000.00         | 885,900.28           | 1,500,000.00         | 813,278.47           | 1,083,371.29         | 2,500,000.00         |
| 827-B   | Dir. Trav. Exp. & Per Diems | 500,000.00           | 387,161.25           | 750,000.00           | 64,759.68            | 86,346.24            | 800,000.00           |
| 829-A   | Insurance Expenses          | 1,000,000.00         | 647,297.35           | 1,000,000.00         | 570,043.99           | 760,058.65           | 1,200,000.00         |
| 829-B   | Fidelity Bond Premiums      | 75,000.00            | 47,445.52            | 100,000.00           | 32,660.52            | 43,547.36            | 130,000.00           |
|         | <b>Balance Forwarded...</b> | <b>39,872,308.24</b> | <b>31,583,639.67</b> | <b>38,711,518.51</b> | <b>21,340,097.75</b> | <b>28,035,639.54</b> | <b>44,727,878.64</b> |

Prepared:

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

Recommending Approval:

  
**RUEL D. TABADA**  
 General Manager

Approved:

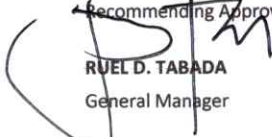
  
**ENRICO V. MONTANO**  
 Board Chairperson



**DIPOLOG CITY WATER DISTRICT**  
**ADMINISTRATIVE and FINANCE DEPARTMENT**  
**2025 BUDGET SUMMARY**

| A/C NO. | ACCOUNT NAME                                           | 2023                 |                      | 2024                 |                      |                      | 2025                 |
|---------|--------------------------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
|         |                                                        | APPROP.              | DISB.                | APPROP.              | DISB. FIRST 9 MONTHS | ANTICIP. EXPEND.     | PROPOSED BUDGET      |
|         | Balance Carried Forward...                             | 39,872,308.24        | 31,583,639.67        | 38,711,518.51        | 21,340,097.75        | 28,035,639.54        | 44,727,878.64        |
| 830-A   | Office Supplies Expense                                | 1,200,000.00         | 1,137,323.16         | 1,500,000.00         | 794,453.30           | 1,059,271.07         | 2,000,000.00         |
| 830-B   | Accountable Forms                                      | 350,000.00           | 313,850.00           | 500,000.00           | 58,899.00            | 78,532.00            | 600,000.00           |
| 830-E   | Membership Dues & Contrib. to Org.                     | 100,000.00           | 81,903.60            | 120,000.00           | 23,850.66            | 31,800.88            | 200,000.00           |
| 831-A   | Postage & Courier Services                             | 35,000.00            | 33,095.90            | 36,000.00            | 10,917.00            | 14,556.00            | 50,000.00            |
| 831-B   | Telephone Expenses-Landline                            | 75,000.00            | 45,867.72            | 80,000.00            | 13,141.15            | 17,521.53            | 100,000.00           |
| 831-C   | Telephone Expenses-Mobile                              | 236,000.00           | 198,402.47           | 311,000.00           | 205,189.24           | 246,227.09           | 536,000.00           |
| 831-D   | Internet Expenses & Cable TV Su                        | 314,000.00           | 235,475.61           | 297,000.00           | 45,360.00            | 60,480.00            | 331,000.00           |
| 832     | Transportation & Delivery Expen                        | 40,000.00            | -                    | 50,000.00            | -                    | -                    | 50,000.00            |
| 833-A   | Employees' Training Exp.                               | 1,000,000.00         | 252,161.06           | 1,300,000.00         | 419,541.04           | 559,388.05           | 2,000,000.00         |
| 833-B   | Directors' Training Exp.                               | 500,000.00           | 13,634.00            | 500,000.00           | -                    | -                    | 700,000.00           |
| 835     | Light & Power                                          | 2,200,000.00         | 1,955,043.84         | 2,255,000.00         | 1,141,471.95         | 1,521,962.60         | 3,000,000.00         |
| 835-A   | Water Expenses                                         | 250,000.00           | 240,228.15           | 495,000.00           | 330,872.85           | 441,163.80           | 1,000,000.00         |
| 836     | Donations & Contributions                              | 250,000.00           | 24,531.00            | 200,000.00           | 5,000.00             | 6,666.67             | 250,000.00           |
| 837-A   | Franchise Tax                                          | 3,100,000.00         | 3,077,141.61         | 3,300,000.00         | 2,463,342.73         | 3,284,456.97         | 3,800,000.00         |
| 838-A   | Dir. Fees & Rem.-Per Diems                             | 823,680.00           | 808,704.00           | 823,680.00           | 606,528.00           | 808,704.00           | 823,680.00           |
| 838-B   | Dir. Fees & Rem.-Reimbursable E                        | 255,000.00           | 245,294.78           | 205,920.00           | 202,931.00           | 270,574.67           | 250,000.00           |
| 838-C   | Dir. Fees & Rem.-Benefits                              | 411,840.00           | 388,152.00           | 411,840.00           | -                    | -                    | 411,840.00           |
| 839     | Advertising, Promotions & Marke                        | 300,000.00           | 195,000.00           | 300,000.00           | 151,500.00           | 202,000.00           | 350,000.00           |
| 841     | Rents                                                  | 100,000.00           | 90,000.00            | 100,000.00           | 67,500.00            | 90,000.00            | 180,000.00           |
| 843-A   | Misc. Gen.& Admin. Exp.                                | 3,000,000.00         | 2,317,975.03         | 3,500,000.00         | 767,350.08           | 1,023,133.44         | 4,500,000.00         |
| 843-B   | Emergency Expenses                                     | 1,000,000.00         | 148,524.04           | 1,000,000.00         | -                    | -                    | 1,000,000.00         |
| 843-C   | Extraordinary & Misc. Exp. (EME)                       | -                    | -                    | -                    | -                    | -                    | 45,600.00            |
| 844-A   | Real Property Tax                                      | 300,000.00           | -                    | 350,000.00           | 46,266.66            | 61,688.88            | 400,000.00           |
| 845-A   | Cultural & Athletic Expenses                           | 750,000.00           | 721,442.11           | 600,000.00           | 119,578.35           | 159,437.80           | 1,300,000.00         |
| 845-B   | Sports Development                                     | 300,000.00           | 159,804.80           | 350,000.00           | 167,087.25           | 222,783.00           | 500,000.00           |
| 846     | Gender and Development                                 | 2,000,000.00         | 22,647.00            | 2,000,000.00         | 307,472.92           | 409,963.89           | 3,000,000.00         |
| 848-A   | Semi-Expendable Machinery & Equipment Expenses (Admin) | 500,000.00           | 146,991.42           | 700,000.00           | 343,225.00           | 457,633.33           | 1,300,000.00         |
| 848-C   | Semi-Expendable Furniture, Fixtures & Books Expenses   | 200,000.00           | 5,160.00             | 200,000.00           | 19,970.00            | 26,626.67            | 500,000.00           |
|         | <b>TOTAL</b>                                           | <b>59,462,828.24</b> | <b>44,441,992.97</b> | <b>60,196,958.51</b> | <b>29,651,545.93</b> | <b>39,090,211.88</b> | <b>73,905,998.64</b> |

Prepared:  
  
**GRACELLA B. PALUCA**  
 Mgr., Admin. & Finance Dept.

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

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

|                                                                                                                                                 |                                               |                        |                         |
|-------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------|------------------------|-------------------------|
| ACCOUNT NO.                                                                                                                                     | 820-A                                         |                        |                         |
| ACCOUNT NAME                                                                                                                                    | ADMINISTRATIVE AND GENERAL SALARIES (REGULAR) |                        |                         |
| This represents the salaries of the regular employees under the Office of the General Manager and Administrative & Finance Services Department. |                                               |                        |                         |
| Position/<br>Designation                                                                                                                        | Name of<br>Employee                           | Budgeted<br>Mo. Salary | Budgeted<br>Ann. Salary |
| <b><u>OFFICE OF THE GENERAL MANAGER</u></b>                                                                                                     |                                               |                        |                         |
| General Manager B                                                                                                                               | Ruel D. Tabada                                | 144,897.00             | 1,738,764.00            |
| Senior Internal Control Officer B                                                                                                               | Cherry Lyn N. Dela Peña                       | 44,438.00              | 533,256.00              |
| Internal Control Assistant A                                                                                                                    | Felipe F. Fullon                              | 25,996.00              | 311,952.00              |
| Administration Services Assistant C                                                                                                             | Lheolyn B. Mandigal                           | 21,642.00              | 259,704.00              |
| Clerk-Processor B                                                                                                                               | ** VACANT **                                  | -                      | -                       |
| Driver                                                                                                                                          | Jerome V. Montano                             | 17,084.00              | 205,008.00              |
| <b><u>ADMINISTRATIVE &amp; FINANCE SERVICES DEPARTMENT</u></b>                                                                                  |                                               |                        |                         |
| Department Manager B                                                                                                                            | Gracella B. Paluca                            | 113,476.00             | 1,361,712.00            |
| <b><u>FINANCE SERVICES DIVISION</u></b>                                                                                                         |                                               |                        |                         |
| Division Manager B                                                                                                                              | Janet R. Nadala                               | 88,574.00              | 1,062,888.00            |
| Senior Cashier                                                                                                                                  | Nabella G. Manriquez                          | 51,304.00              | 615,648.00              |
| Cashier B                                                                                                                                       | ** VACANT **                                  | -                      | -                       |
| Senior Accounting Processor B                                                                                                                   | ** VACANT **                                  | -                      | -                       |
| Corporate Budget Examiner                                                                                                                       | Gail Claire Antoinette R. Enero               | 25,790.00              | 309,480.00              |
| Accounting Processor A                                                                                                                          | Jhon Mark D. Egay                             | 21,642.00              | 259,704.00              |
| Accounting Processor A                                                                                                                          | Amabell D. Junio                              | 22,035.00              | 264,420.00              |
| Clerk-Processor B                                                                                                                               | Keen Mark Y. Simbajon                         | 19,098.00              | 229,176.00              |
| <b><u>ADMINISTRATIVE &amp; GENERAL SERVICES DIVISION</u></b>                                                                                    |                                               |                        |                         |
| Division Manager B                                                                                                                              | Ma. Genelyn O. Empeynado                      | 88,574.00              | 1,062,888.00            |
| Storekeeper A                                                                                                                                   | Delfin C. Limbaring                           | 30,597.00              | 367,164.00              |
| Procurement Analyst B                                                                                                                           | Richard Dean B. Dagpin                        | 30,024.00              | 360,288.00              |
| Industrial Relations Management Assistant A                                                                                                     | ** VACANT **                                  | -                      | -                       |
| Procurement Assistant B                                                                                                                         | ** VACANT **                                  | -                      | -                       |
| Clerk-Processor B                                                                                                                               | Johania A. Casidar                            | 19,098.00              | 229,176.00              |
| Industrial Security Guard B                                                                                                                     | ** VACANT **                                  | -                      | -                       |
| Administrative Services Aide                                                                                                                    | ** VACANT **                                  | -                      | -                       |
| Toolkeeper                                                                                                                                      | Ariel E. Fetalver                             | 15,971.00              | 191,652.00              |
| Utility Worker B                                                                                                                                | Samuel V. Cabrera                             | 14,164.00              | 169,968.00              |
| <b>TOTAL BUDGET</b>                                                                                                                             |                                               |                        | <b>9,532,848.00</b>     |

|                                                                                                                                         |                                                  |                        |                         |
|-----------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------|------------------------|-------------------------|
| ACCOUNT NO.                                                                                                                             | 820-B                                            |                        |                         |
| ACCOUNT NAME                                                                                                                            | ADMINISTRATIVE AND GENERAL SALARIES (JOB ORDERS) |                        |                         |
| This represents the salaries and wages of Job-Order employees of Administrative and Finance Department & Office of the General Manager. |                                                  |                        |                         |
| Position/<br>Designation                                                                                                                | No. of<br>Employees                              | Budgeted<br>Mo. Salary | Budgeted<br>Ann. Salary |
| Laborer -A                                                                                                                              | 2                                                | 10,533.60              | 252,806.40              |
| Office Worker - A                                                                                                                       | 5                                                | 11,774.40              | 706,464.00              |
| Licensed Professional- A                                                                                                                | 5                                                | 12,408.00              | 744,480.00              |
| Legal Consultant                                                                                                                        | 1                                                | 26,400.00              | 316,800.00              |
| TOTAL BUDGET                                                                                                                            |                                                  |                        | 2,020,550.40            |



|                                                                                                            |                                 |
|------------------------------------------------------------------------------------------------------------|---------------------------------|
| 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 BUDGET                                                                                               | 450,000.00                      |

|                                           |                                           |
|-------------------------------------------|-------------------------------------------|
| ACCOUNT NO.                               | 822-A                                     |
| ACCOUNT NAME                              | LIFE & RETIREMENT INSURANCE CONTRIBUTIONS |
| This represents payment of GSIS Premiums. |                                           |
| (Total Annual Salary x 12%)               | 24,710,148.00 x 12% = 2,965,217.76        |
| TOTAL BUDGET                              | 2,965,217.76                              |

|                                                    |                            |
|----------------------------------------------------|----------------------------|
| ACCOUNT NO.                                        | 822-B                      |
| ACCOUNT NAME                                       | PAG-IBIG CONTRIBUTIONS     |
| This represents payment of Pag-Ibig Fund Premiums. |                            |
| (No. of Regular Employees x 2,400)                 | 2,400.00 x 65 = 156,000.00 |
| TOTAL BUDGET                                       | 156,000.00                 |

|                                               |                           |
|-----------------------------------------------|---------------------------|
| ACCOUNT NO.                                   | 822-C                     |
| ACCOUNT NAME                                  | ECC CONTRIBUTIONS         |
| This represents payment of ECC Contributions. |                           |
| (No. of Regular Employees x 1,200)            | 1,200.00 x 65 = 78,000.00 |
| TOTAL BUDGET                                  | 78,000.00                 |



ACCOUNT NO. : 823

ACCOUNT NAME : PHILHEALTH CONTRIBUTIONS

This represents payment of Philhealth Employer's Contributions.

| <u>DBM-Approved Position Title</u>          | <u>Name of Employee</u>         | <u>Budgeted Mo. Salary</u> | <u>Employer's Mo. Prem.</u> | <u>Employer's Annual Prem.</u> |
|---------------------------------------------|---------------------------------|----------------------------|-----------------------------|--------------------------------|
| General Manager B                           | Ruel D. Tabada                  | 144,897.00                 | 2,500.00                    | 30,000.00                      |
| Senior Internal Control Officer B           | Cherry Lyn N. Dela Peña         | 44,438.00                  | 1,110.95                    | 13,331.40                      |
| Internal Control Assistant A                | Felipe F. Fullon                | 25,996.00                  | 649.90                      | 7,798.80                       |
| Administration Services Assistant C         | Lheolyn B. Mandigal             | 21,642.00                  | 541.05                      | 6,492.60                       |
| Clerk-Processor B                           | ** VACANT **                    | -                          | -                           | -                              |
| Driver                                      | Jerome V. Montano               | 17,084.00                  | 427.10                      | 5,125.20                       |
| Department Manager B                        | Gracella B. Paluca              | 113,476.00                 | 2,500.00                    | 30,000.00                      |
| Division Manager B                          | Janet R. Nadala                 | 88,574.00                  | 2,214.35                    | 26,572.20                      |
| Senior Cashier                              | Nabella G. Manriquez            | 51,304.00                  | 1,282.60                    | 15,391.20                      |
| Cashier B                                   | ** VACANT **                    | -                          | -                           | -                              |
| Senior Accounting Processor B               | ** VACANT **                    | -                          | -                           | -                              |
| Corporate Budget Examiner                   | Gail Claire Antoinette R. Enero | 25,790.00                  | 644.75                      | 7,737.00                       |
| Accounting Processor A                      | Jhon Mark D. Egay               | 21,642.00                  | 541.05                      | 6,492.60                       |
| Accounting Processor A                      | Amabell D. Junio                | 22,035.00                  | 550.88                      | 6,610.56                       |
| Clerk-Processor B                           | Keen Mark Y. Simbajon           | 19,098.00                  | 477.45                      | 5,729.40                       |
| Division Manager B                          | Ma. Genelyn O. Empeynado        | 88,574.00                  | 2,214.35                    | 26,572.20                      |
| Storekeeper A                               | Delfin C. Limbaring             | 30,597.00                  | 764.93                      | 9,179.16                       |
| Procurement Analyst B                       | Richard Dean B. Dagpin          | 30,024.00                  | 750.60                      | 9,007.20                       |
| Industrial Relations Management Assistant A | ** VACANT **                    | -                          | -                           | -                              |
| Procurement Assistant B                     | ** VACANT **                    | -                          | -                           | -                              |
| Clerk-Processor B                           | Johania A. Casidar              | 19,098.00                  | 477.45                      | 5,729.40                       |
| Industrial Security Guard B                 | ** VACANT **                    | -                          | -                           | -                              |
| Administrative Services Aide                | ** VACANT **                    | -                          | -                           | -                              |
| Toolkeeper                                  | Ariel E. Fetalver               | 15,971.00                  | 399.28                      | 4,791.36                       |
| Utility Worker B                            | Samuel V. Cabrera               | 14,164.00                  | 354.10                      | 4,249.20                       |
| Department Manager B                        | ** VACANT **                    | -                          | -                           | -                              |
| Division Manager B                          | Jade N. Gonzales                | 91,163.00                  | 2,279.08                    | 27,348.96                      |
| Senior Utilities/Customer Service           | Elcid L. Olmoguez               | 52,367.00                  | 1,309.18                    | 15,710.16                      |
| Utilities/Customer Service Assistant B      | Bea Feliz Y. Pinsoy             | 25,790.00                  | 644.75                      | 7,737.00                       |
| Utilities/Customer Service Assistant B      | Donnabel D. Patangan            | 25,790.00                  | 644.75                      | 7,737.00                       |
| Utilities/Customer Service Assistant C      | Rosan Hope B. Ualat             | 21,642.00                  | 541.05                      | 6,492.60                       |
| Utilities/Customer Service Assistant D      | Annie Gail Mentolaroc           | 19,098.00                  | 477.45                      | 5,729.40                       |
| Utilities/Customer Service Assistant D      | Sarah B. Tangcalagan            | 19,098.00                  | 477.45                      | 5,729.40                       |
| Division Manager B                          | Nursiva S. Tome                 | 88,574.00                  | 2,214.35                    | 26,572.20                      |
| Utilities/Customer Service                  | Leodenson M. Martin             | 32,817.00                  | 820.43                      | 9,845.16                       |
| Utilities/Customer Service                  | Elmer I. Jatico                 | 32,817.00                  | 820.43                      | 9,845.16                       |
| Utilities/Customer Service Assistant D      | Mark Angelo O. Madera           | 19,239.00                  | 480.98                      | 5,771.76                       |
| Utilities/Customer Service Assistant D      | Macpromil C. Cañezzo            | 19,098.00                  | 477.45                      | 5,729.40                       |
| Instrument Technician B                     | Cyril JC P. Bongcasan           | 19,098.00                  | 477.45                      | 5,729.40                       |
| Utilities/Customer Service Assistant E      | Mark Marben S. Duhaylungsod     | 16,958.00                  | 423.95                      | 5,087.40                       |
| Utilities/Customer Service Assistant E      | Jergens Mae A. Manabit          | 16,958.00                  | 423.95                      | 5,087.40                       |
| Plumber C                                   | Ellaquim E. Rosales             | 15,971.00                  | 399.28                      | 4,791.36                       |
| Plumber C                                   | Joselito V. Duterte             | 15,971.00                  | 399.28                      | 4,791.36                       |
| Plumber C                                   | Joselito A. Gadrinab            | 15,971.00                  | 399.28                      | 4,791.36                       |
| Department Manager B                        | ** VACANT **                    | -                          | -                           | -                              |
| Division Manager B                          | Felix Z. Cavan III              | 87,315.00                  | 2,182.88                    | 26,194.56                      |
| Water/Sewerage Maintenance                  | ** VACANT **                    | -                          | -                           | -                              |
| Senior Water/Sewerage                       | Joephel Rey B. Sendil           | 25,996.00                  | 649.90                      | 7,798.80                       |
| Water/Sewerage Maintenance Man A            | Rudy B. Fernandez               | 21,642.00                  | 541.05                      | 6,492.60                       |
| Water/Sewerage Maintenance                  | Ronald Q. Galeza                | 21,642.00                  | 541.05                      | 6,492.60                       |
| Driver                                      | ** VACANT **                    | -                          | -                           | -                              |
| Driver                                      | ** VACANT **                    | -                          | -                           | -                              |
| Water/Sewerage Maintenance Man C            | Roy M. Acopiado                 | 16,958.00                  | 423.95                      | 5,087.40                       |
| Water/Sewerage Maintenance Man C            | Elmar A. Galinato               | 16,958.00                  | 423.95                      | 5,087.40                       |
| Water/Sewerage Maintenance Man C            | Eliazar S. Mendoza              | 16,958.00                  | 423.95                      | 5,087.40                       |

ACCOUNT NO. : 823

ACCOUNT NAME : PHILHEALTH CONTRIBUTIONS

This represents payment of Philhealth Employer's Contributions.

| <u>DBM-Approved Position Title</u>    | <u>Name of Employee</u>   | <u>Budgeted Mo. Salary</u> | <u>Employer's Mo. Prem.</u> | <u>Employer's Annual Prem.</u> |
|---------------------------------------|---------------------------|----------------------------|-----------------------------|--------------------------------|
| Water/Sewerage Maintenance Man C      | Modesto C. Tabada         | 16,958.00                  | 423.95                      | 5,087.40                       |
| Administrative Services Aide          | ** VACANT **              | -                          | -                           | -                              |
| Administrative Services Aide          | ** VACANT **              | -                          | -                           | -                              |
| Division Manager B                    | Kris Jeffrey J. Daymiel   | 87,315.00                  | 2,182.88                    | 26,194.56                      |
| Supervising Engineer B                | ** VACANT **              | -                          | -                           | -                              |
| Heavy Equipment Operator              | Themestocles S. Maglangit | 23,599.00                  | 589.98                      | 7,079.76                       |
| Engineering Assistant B               | ** VACANT **              | 21,448.00                  | 536.20                      | 6,434.40                       |
| Driver Mechanic B                     | ** VACANT **              | 20,110.00                  | 502.75                      | 6,033.00                       |
| Driver Mechanic B                     | ** VACANT **              | -                          | -                           | -                              |
| Welder B                              | Tito P. Badiang           | 19,239.00                  | 480.98                      | 5,771.76                       |
| Light Equipment Operator              | Marlu A. Caermare         | 18,957.00                  | 473.93                      | 5,687.16                       |
| Draftsman B                           | ** VACANT **              | -                          | -                           | -                              |
| Administrative Services Aide          | ** VACANT **              | -                          | -                           | -                              |
| Division Manager B                    | ** VACANT **              | -                          | -                           | -                              |
| Supervising Engineer A                | ** VACANT **              | -                          | -                           | -                              |
| Water Resources Facilities Operator   | Marlou B. Magallanes      | 32,817.00                  | 820.43                      | 9,845.16                       |
| Chemist B                             | Charmaine T. Piala        | 30,597.00                  | 764.93                      | 9,179.16                       |
| Senior Auto-Mechanic                  | ** VACANT **              | -                          | -                           | -                              |
| Plant Equipment Operator E            | Ian D. Wate               | 25,790.00                  | 644.75                      | 7,737.00                       |
| Senior Water Resources Facilities     | ** VACANT **              | -                          | -                           | -                              |
| Forestry Assistant B                  | ** VACANT **              | -                          | -                           | -                              |
| Water Resources Facilities            | Moises A. Galaura         | 19,098.00                  | 477.45                      | 5,729.40                       |
| Water Resources Facilities Operator B | Romer A. Navarro          | 19,098.00                  | 477.45                      | 5,729.40                       |
| Water Resources Facilities Operator B | Melchor P. Dominguez      | 19,098.00                  | 477.45                      | 5,729.40                       |
| Water Resources Facilities Operator B | Victor M. Acopiado        | 19,098.00                  | 477.45                      | 5,729.40                       |
| Water Resources Facilities Tender B   | Marcelo S. Harayo         | 16,958.00                  | 423.95                      | 5,087.40                       |
| Water Resources Facilities Tender B   | Alver L. Hibaya           | 16,958.00                  | 423.95                      | 5,087.40                       |
| Water Resources Facilities Tender B   | Crispin B. Anotado        | 16,958.00                  | 423.95                      | 5,087.40                       |
| Water Resources Facilities Tender B   | Reynaldo M. Cuenca        | 16,958.00                  | 423.95                      | 5,087.40                       |
| Plant/Substation Helper C             | Josie P. Maghinay         | 16,958.00                  | 423.95                      | 5,087.40                       |
| Plant/Substation Helper C             | ** VACANT **              | -                          | -                           | -                              |
| Plant/Substation Helper C             | ** VACANT **              | -                          | -                           | -                              |
| Plant/Substation Helper C             | Roel B. Mutia             | 16,958.00                  | 423.95                      | 5,087.40                       |
| Plant/Substation Helper C             | Ricky T. Maghinay         | 16,958.00                  | 423.95                      | 5,087.40                       |
| Plant/Substation Helper C             | Reyen S. Agan             | 16,958.00                  | 423.95                      | 5,087.40                       |
| <b>TOTAL</b>                          |                           | <b>2,059,179.00</b>        | <b>50,020.24</b>            | <b>600,242.88</b>              |
| <b>TOTAL BUDGET</b>                   |                           |                            |                             | <b>600,242.88</b>              |



|                                                                                      |                                            |    |   |    |              |
|--------------------------------------------------------------------------------------|--------------------------------------------|----|---|----|--------------|
| ACCOUNT NO.                                                                          | 824-A                                      |    |   |    |              |
| ACCOUNT NAME                                                                         | Personnel Economic Relief Allowance (PERA) |    |   |    |              |
| Amount allotted for Personnel Economic Relief Allowance (PERA) to regular employees. |                                            |    |   |    |              |
| All Regular Employees                                                                | 2,000.00                                   | 65 | x | 12 | 1,560,000.00 |
| TOTAL BUDGET                                                                         | 1,560,000.00                               |    |   |    |              |

|                                               |                          |   |   |    |            |            |
|-----------------------------------------------|--------------------------|---|---|----|------------|------------|
| ACCOUNT NO.                                   | 824-B                    |   |   |    |            |            |
| ACCOUNT NAME                                  | Representation Allowance |   |   |    |            |            |
| Amount allotted for Representation Allowance. |                          |   |   |    |            |            |
| General Manager                               | 9,500.00                 | 1 | x | 12 | 114,000.00 |            |
| Department Mgrs.                              | 8,500.00                 | 3 | x | 12 | 306,000.00 |            |
| Division Managers                             | 6,000.00                 | 7 | x | 12 | 504,000.00 |            |
| TOTAL BUDGET                                  |                          |   |   |    |            | 924,000.00 |

|                                               |                          |    |   |    |              |  |
|-----------------------------------------------|--------------------------|----|---|----|--------------|--|
| ACCOUNT NO.                                   | 824-C                    |    |   |    |              |  |
| ACCOUNT NAME                                  | Transportation Allowance |    |   |    |              |  |
| Amount allotted for Transportation Allowance. |                          |    |   |    |              |  |
| General Manager                               | 9,500.00                 | 1  | x | 12 | 114,000.00   |  |
| Department Mgrs.                              | 8,500.00                 | 3  | x | 12 | 306,000.00   |  |
| Division Managers                             | 6,000.00                 | 7  | x | 12 | 504,000.00   |  |
| Gasoline Allowance:                           |                          |    |   |    |              |  |
| Field Personnel                               | 3,000.00                 | 25 | x | 12 | 900,000.00   |  |
| TOTAL BUDGET                                  |                          |    |   |    | 1,824,000.00 |  |

|                                                             |                              |    |   |   |            |
|-------------------------------------------------------------|------------------------------|----|---|---|------------|
| ACCOUNT NO.                                                 | 824-D                        |    |   |   |            |
| ACCOUNT NAME                                                | CLOTHING & UNIFORM ALLOWANCE |    |   |   |            |
| Amount allotted for Uniform Allowance of Regular employees, |                              |    |   |   |            |
| All Regular Employees                                       | 7,000.00                     | 65 | x | 1 | 455,000.00 |
| TOTAL BUDGET                                                | 455,000.00                   |    |   |   |            |

|                                                                                               |                           |    |           |  |              |
|-----------------------------------------------------------------------------------------------|---------------------------|----|-----------|--|--------------|
| ACCOUNT NO.                                                                                   | 824-E                     |    |           |  |              |
| ACCOUNT NAME                                                                                  | OTHER BONUSES & INCENTIVE |    |           |  |              |
| Amount allotted for other Bonuses and Allowances, including PEI, Medical Allowance, PBB, etc. |                           |    |           |  |              |
| Loyalty Incentive                                                                             |                           |    |           |  | 200,000.00   |
| Productivity Enhancement Incentive (PEI)                                                      | 5,000.00                  | 65 | Employees |  | 325,000.00   |
| Medical Allowance                                                                             | 7,000.00                  | 65 | Employees |  | 455,000.00   |
| Peformance-Based Bonus(PBB)                                                                   |                           |    |           |  | 2,000,000.00 |
| TOTAL BUDGET                                                                                  |                           |    |           |  | 2,980,000.00 |



| ACCOUNT NO.                                                           | 824-G                        |                      |                       |
|-----------------------------------------------------------------------|------------------------------|----------------------|-----------------------|
| ACCOUNT NAME                                                          | PROVIDENT FUND CONTRIBUTIONS |                      |                       |
| This represents payment of Provident Fund Premiums - Employers share. |                              |                      |                       |
| <u>Employee</u>                                                       | <u>Monthly Salary</u>        | <u>Annual Salary</u> | <u>10% Emp. Share</u> |
| Ruel D. Tabada                                                        | 144,897.00                   | 1,738,764.00         | 173,876.40            |
| Cherry Lyn N. Dela Peña                                               | 44,438.00                    | 533,256.00           | 53,325.60             |
| Felipe F. Fullon                                                      | 25,996.00                    | 311,952.00           | 31,195.20             |
| Lheolyn B. Mandigal                                                   | 21,642.00                    | 259,704.00           | 25,970.40             |
| ** VACANT **                                                          | -                            | -                    | -                     |
| Jerome V. Montano                                                     | 17,084.00                    | 205,008.00           | 20,500.80             |
| Gracella B. Paluca                                                    | 113,476.00                   | 1,361,712.00         | 136,171.20            |
| Janet R. Nadala                                                       | 88,574.00                    | 1,062,888.00         | 106,288.80            |
| Nabella G. Manriquez                                                  | 51,304.00                    | 615,648.00           | 61,564.80             |
| ** VACANT **                                                          | -                            | -                    | -                     |
| ** VACANT **                                                          | -                            | -                    | -                     |
| Gail Claire Antoinette R.                                             | 25,790.00                    | 309,480.00           | 30,948.00             |
| Jhon Mark D. Egay                                                     | 21,642.00                    | 259,704.00           | 25,970.40             |
| Amabell D. Junio                                                      | 22,035.00                    | 264,420.00           | 26,442.00             |
| Keen Mark Y. Simbajon                                                 | 19,098.00                    | 229,176.00           | 22,917.60             |
| Ma. Genelyn O. Empeynado                                              | 88,574.00                    | 1,062,888.00         | 106,288.80            |
| Delfin C. Limbaring                                                   | 30,597.00                    | 367,164.00           | 36,716.40             |
| Richard Dean B. Dagpin                                                | 30,024.00                    | 360,288.00           | 36,028.80             |
| ** VACANT **                                                          | -                            | -                    | -                     |
| ** VACANT **                                                          | -                            | -                    | -                     |
| Johania A. Casidar                                                    | 19,098.00                    | 229,176.00           | 22,917.60             |
| ** VACANT **                                                          | -                            | -                    | -                     |
| ** VACANT **                                                          | -                            | -                    | -                     |
| Ariel E. Fetalver                                                     | 15,971.00                    | 191,652.00           | 19,165.20             |
| Samuel V. Cabrera                                                     | 14,164.00                    | 169,968.00           | 16,996.80             |
| ** VACANT **                                                          | -                            | -                    | -                     |
| Jade N. Gonzales                                                      | 91,163.00                    | 1,093,956.00         | 109,395.60            |
| Elcid L. Olmoguez                                                     | 52,367.00                    | 628,404.00           | 62,840.40             |
| Bea Feliz Y. Pinsoy                                                   | 25,790.00                    | 309,480.00           | 30,948.00             |
| Donnabel D. Patangan                                                  | 25,790.00                    | 309,480.00           | 30,948.00             |
| Rosan Hope B. Ualat                                                   | 21,642.00                    | 259,704.00           | 25,970.40             |
| Annie Gail Mentolaroc                                                 | 19,098.00                    | 229,176.00           | 22,917.60             |
| Sarah B. Tangcalagan                                                  | 19,098.00                    | 229,176.00           | 22,917.60             |
| Nursiva S. Tome                                                       | 88,574.00                    | 1,062,888.00         | 106,288.80            |
| Leodenson M. Martin                                                   | 32,817.00                    | 393,804.00           | 39,380.40             |
| Elmer I. Jatico                                                       | 32,817.00                    | 393,804.00           | 39,380.40             |
| Mark Angelo O. Madera                                                 | 19,239.00                    | 230,868.00           | 23,086.80             |
| Macpromil C. Cañezco                                                  | 19,098.00                    | 229,176.00           | 22,917.60             |
| Cyril JC P. Bongcasan                                                 | 19,098.00                    | 229,176.00           | 22,917.60             |
| Mark Marben S. Duhaylungsod                                           | 16,958.00                    | 203,496.00           | 20,349.60             |
| Jergens Mae A. Manabit                                                | 16,958.00                    | 203,496.00           | 20,349.60             |
| Ellaquim E. Rosales                                                   | 15,971.00                    | 191,652.00           | 19,165.20             |
| Joselito V. Duterte                                                   | 15,971.00                    | 191,652.00           | 19,165.20             |
| Joselito A. Gadrinab                                                  | 15,971.00                    | 191,652.00           | 19,165.20             |
| ** VACANT **                                                          | -                            | -                    | -                     |
| Felix Z. Cavan III                                                    | 87,315.00                    | 1,047,780.00         | 104,778.00            |
| ** VACANT **                                                          | -                            | -                    | -                     |
| Joephel Rey B. Sendil                                                 | 25,996.00                    | 311,952.00           | 31,195.20             |
| Rudy B. Fernandez                                                     | 21,642.00                    | 259,704.00           | 25,970.40             |
| Ronald Q. Galeza                                                      | 21,642.00                    | 259,704.00           | 25,970.40             |
| ** VACANT **                                                          | -                            | -                    | -                     |
| ** VACANT **                                                          | -                            | -                    | -                     |
| Roy M. Acopiado                                                       | 16,958.00                    | 203,496.00           | 20,349.60             |

| ACCOUNT NO.                                                           | 824-G                        |                      |                       |
|-----------------------------------------------------------------------|------------------------------|----------------------|-----------------------|
| ACCOUNT NAME                                                          | PROVIDENT FUND CONTRIBUTIONS |                      |                       |
| This represents payment of Provident Fund Premiums - Employers share. |                              |                      |                       |
| <u>Employee</u>                                                       | <u>Monthly Salary</u>        | <u>Annual Salary</u> | <u>10% Emp. Share</u> |
| Elmar A. Galinato                                                     | 16,958.00                    | 203,496.00           | 20,349.60             |
| Eliazar S. Mendosa                                                    | 16,958.00                    | 203,496.00           | 20,349.60             |
| Modesto C. Tabada                                                     | 16,958.00                    | 203,496.00           | 20,349.60             |
| * * VACANT * *                                                        | -                            | -                    | -                     |
| * * VACANT * *                                                        | -                            | -                    | -                     |
| Kris Jeffrey J. Daymiel                                               | 87,315.00                    | 1,047,780.00         | 104,778.00            |
| * * VACANT * *                                                        | -                            | -                    | -                     |
| Themestocles S. Maglangit                                             | 23,599.00                    | 283,188.00           | 28,318.80             |
| * * VACANT * *                                                        | 21,448.00                    | 257,376.00           | 25,737.60             |
| * * VACANT * *                                                        | 20,110.00                    | 241,320.00           | 24,132.00             |
| * * VACANT * *                                                        | -                            | -                    | -                     |
| Tito P. Badiang                                                       | 19,239.00                    | 230,868.00           | 23,086.80             |
| Marlu A. Caermare                                                     | 18,957.00                    | 227,484.00           | 22,748.40             |
| * * VACANT * *                                                        | -                            | -                    | -                     |
| * * VACANT * *                                                        | -                            | -                    | -                     |
| * * VACANT * *                                                        | -                            | -                    | -                     |
| * * VACANT * *                                                        | -                            | -                    | -                     |
| Marlou B. Magallanes                                                  | 32,817.00                    | 393,804.00           | 39,380.40             |
| Charmaine T. Pila                                                     | 30,597.00                    | 367,164.00           | 36,716.40             |
| * * VACANT * *                                                        | -                            | -                    | -                     |
| Ian D. Wate                                                           | 25,790.00                    | 309,480.00           | 30,948.00             |
| * * VACANT * *                                                        | -                            | -                    | -                     |
| * * VACANT * *                                                        | -                            | -                    | -                     |
| Moises A. Galaura                                                     | 19,098.00                    | 229,176.00           | 22,917.60             |
| Romer A. Navarro                                                      | 19,098.00                    | 229,176.00           | 22,917.60             |
| Melchor P. Dominguez                                                  | 19,098.00                    | 229,176.00           | 22,917.60             |
| Victor M. Acopiado                                                    | 19,098.00                    | 229,176.00           | 22,917.60             |
| Marcelo S. Harayo                                                     | 16,958.00                    | 203,496.00           | 20,349.60             |
| Alver L. Hibaya                                                       | 16,958.00                    | 203,496.00           | 20,349.60             |
| Crispin B. Anotado                                                    | 16,958.00                    | 203,496.00           | 20,349.60             |
| Reynaldo M. Cuenca                                                    | 16,958.00                    | 203,496.00           | 20,349.60             |
| Josie P. Maghinay                                                     | 16,958.00                    | 203,496.00           | 20,349.60             |
| * * VACANT * *                                                        | -                            | -                    | -                     |
| * * VACANT * *                                                        | -                            | -                    | -                     |
| Roel B. Mutia                                                         | 16,958.00                    | 203,496.00           | 20,349.60             |
| Ricky T. Maghinay                                                     | 16,958.00                    | 203,496.00           | 20,349.60             |
| Reyen S. Agan                                                         | 16,958.00                    | 203,496.00           | 20,349.60             |
| TOTAL BUDGET                                                          |                              |                      | 2,471,014.80          |

|                                                                      |                     |
|----------------------------------------------------------------------|---------------------|
| ACCOUNT NO.:                                                         | 824-H               |
| ACCOUNT NAME:                                                        | YEAR END BONUS      |
| Amount allotted for Mid-Year and Year-End bonus of Regular Employees |                     |
| Mid-Year Bonus                                                       | 2,059,179.00        |
| Year-End Bonus                                                       | 2,059,179.00        |
| <b>TOTAL BUDGET</b>                                                  | <b>4,118,358.00</b> |

|                                                    |                                          |
|----------------------------------------------------|------------------------------------------|
| ACCOUNT NO.:                                       | 824-I                                    |
| ACCOUNT NAME:                                      | CASH GIFT                                |
| Amount allotted for cash gift of regular employees |                                          |
| Cash Gift:                                         | P5,000 x 65 regular employees 325,000.00 |
| <b>TOTAL BUDGET</b>                                | <b>325,000.00</b>                        |

|                                                                  |                     |
|------------------------------------------------------------------|---------------------|
| ACCOUNT NO.:                                                     | 824-L               |
| ACCOUNT NAME:                                                    | Gratuity Pay        |
| Amount allotted for gratuity pay of qualified Job Order workers. |                     |
| <b>TOTAL BUDGET</b>                                              | <b>1,600,000.00</b> |



| ACCOUNT NO.                                                           |                | 824-K                   |                            |                        |              |
|-----------------------------------------------------------------------|----------------|-------------------------|----------------------------|------------------------|--------------|
| ACCOUNT NAME                                                          |                | TERMINAL LEAVE BENEFITS |                            |                        |              |
| Amount allotted for Terminal Leave Benefits of all regular employees. |                |                         |                            |                        |              |
| Employee                                                              | Monthly Salary | Est. Balance<br>2024    | Add: Leave<br>Credits 2025 | Total Leave<br>Credits | Money Value  |
| Ruel D. Tabada                                                        | 144,897.00     | 17.3483                 | 25.00                      | 42.35                  | 295,717.23   |
| Cherry Lyn N. Dela Peña                                               | 44,438.00      | 55.4625                 | 25.00                      | 80.46                  | 172,317.46   |
| Felipe F. Fullon                                                      | 25,996.00      | 252.6688                | 25.00                      | 277.67                 | 347,868.31   |
| Lheolyn B. Mandigal                                                   | 21,642.00      | 62.7396                 | 25.00                      | 87.74                  | 91,511.21    |
| ** VACANT **                                                          | -              |                         | -                          | -                      | -            |
| Jerome V. Montano                                                     | 17,084.00      | 86.7229                 | 25.00                      | 111.72                 | 91,984.15    |
| Gracella B. Paluca                                                    | 113,476.00     | 299.4421                | 25.00                      | 324.44                 | 1,774,281.32 |
| Janet R. Nadala                                                       | 88,574.00      | 208.0081                | 25.00                      | 233.01                 | 994,623.08   |
| Nabella G. Manriquez                                                  | 51,304.00      | 298.7901                | 25.00                      | 323.79                 | 800,563.99   |
| ** VACANT **                                                          | -              |                         | -                          | -                      | -            |
| ** VACANT **                                                          | -              |                         | -                          | -                      | -            |
| Gail Claire Antoinette R. Enero                                       | 25,790.00      | 60.2780                 | 25.00                      | 85.28                  | 105,991.15   |
| Jhon Mark D. Egay                                                     | 21,642.00      | 77.1459                 | 25.00                      | 102.15                 | 106,536.79   |
| Amabell D. Junio                                                      | 22,035.00      | 114.5309                | 25.00                      | 139.53                 | 148,171.51   |
| Keen Mark Y. Simbajon                                                 | 19,098.00      | 75.3333                 | 25.00                      | 100.33                 | 92,345.18    |
| Ma. Genelyn O. Empeynado                                              | 88,574.00      | 114.9358                | 25.00                      | 139.94                 | 597,332.78   |
| Delfin C. Limbaring                                                   | 30,597.00      | 337.9580                | 25.00                      | 362.96                 | 535,200.46   |
| Richard Dean B. Dagpin                                                | 30,024.00      | 134.1709                | 25.00                      | 159.17                 | 230,310.36   |
| ** VACANT **                                                          | -              |                         | -                          | -                      | -            |
| ** VACANT **                                                          | -              |                         | -                          | -                      | -            |
| Johania A. Casidar                                                    | 19,098.00      | 67.4729                 | 25.00                      | 92.47                  | 85,110.59    |
| ** VACANT **                                                          | -              |                         | -                          | -                      | -            |
| ** VACANT **                                                          | -              |                         | -                          | -                      | -            |
| Ariel E. Fetalver                                                     | 15,971.00      | 44.0000                 | 25.00                      | 69.00                  | 53,108.31    |
| Samuel V. Cabrera                                                     | 14,164.00      | 104.4521                | 25.00                      | 129.45                 | 88,364.19    |
| ** VACANT **                                                          | -              |                         | -                          | -                      | -            |
| Jade N. Gonzales                                                      | 91,163.00      | 239.2534                | 25.00                      | 264.25                 | 1,160,968.54 |
| Elcid L. Olmoguez                                                     | 52,367.00      | 128.7767                | 25.00                      | 153.78                 | 388,087.35   |
| Bea Feliz Y. Pinsoy                                                   | 25,790.00      | 102.2876                | 25.00                      | 127.29                 | 158,204.45   |
| Donnabel D. Patangan                                                  | 25,790.00      | 16.7063                 | 25.00                      | 41.71                  | 51,836.33    |
| Rosan Hope B. Ualat                                                   | 21,642.00      | 30.7938                 | 25.00                      | 55.79                  | 58,192.18    |
| Annie Gail Mentolaroc                                                 | 19,098.00      | 20.9375                 | 25.00                      | 45.94                  | 42,280.15    |
| Sarah B. Tangcalagan                                                  | 19,098.00      | 19.9042                 | 25.00                      | 44.90                  | 41,329.12    |
| Nursiva S. Tome                                                       | 88,574.00      | 22.4729                 | 25.00                      | 47.47                  | 202,643.78   |
| Leodenson M. Martin                                                   | 32,817.00      | 146.3733                | 25.00                      | 171.37                 | 271,033.70   |
| Elmer I. Jatico                                                       | 32,817.00      | 185.8646                | 25.00                      | 210.86                 | 333,490.76   |
| Mark Angelo O. Madera                                                 | 19,239.00      | 172.8166                | 25.00                      | 197.82                 | 183,411.47   |
| Macpromil C. Cañez                                                    | 19,098.00      | 68.3875                 | 25.00                      | 93.39                  | 85,952.38    |
| Cyril JC P. Bongcasan                                                 | 19,098.00      | 31.9105                 | 25.00                      | 56.91                  | 52,379.52    |
| Mark Marben S. Duhaylungsod                                           | 16,958.00      | 127.8979                | 25.00                      | 152.90                 | 124,956.09   |
| Jergens Mae A. Manabit                                                | 16,958.00      | 33.8230                 | 25.00                      | 58.82                  | 48,073.20    |
| Ellaquim E. Rosales                                                   | 15,971.00      | 65.6271                 | 25.00                      | 90.63                  | 69,754.37    |
| Joselito V. Duterte                                                   | 15,971.00      | 96.6729                 | 25.00                      | 121.67                 | 93,649.88    |
| Joselito A. Gadrinab                                                  | 15,971.00      | 105.7688                | 25.00                      | 130.77                 | 100,650.86   |
| ** VACANT **                                                          | -              |                         | -                          | -                      | -            |
| Felix Z. Cavan III                                                    | 87,315.00      | 269.1083                | 25.00                      | 294.11                 | 1,237,591.73 |
| ** VACANT **                                                          | -              |                         | -                          | -                      | -            |
| Joephel Rey B. Sendil                                                 | 25,996.00      | 155.0304                | 25.00                      | 180.03                 | 225,545.22   |
| Rudy B. Fernandez                                                     | 21,642.00      | 87.5479                 | 25.00                      | 112.55                 | 117,385.93   |
| Ronald Q. Galeza                                                      | 21,642.00      | 75.9361                 | 25.00                      | 100.94                 | 105,274.98   |

|                                                                       |                |                         |                              |                        |               |
|-----------------------------------------------------------------------|----------------|-------------------------|------------------------------|------------------------|---------------|
| ACCOUNT NO.                                                           |                | 824-K                   |                              |                        |               |
| ACCOUNT NAME                                                          |                | TERMINAL LEAVE BENEFITS |                              |                        |               |
| Amount allotted for Terminal Leave Benefits of all regular employees. |                |                         |                              |                        |               |
| Employee                                                              | Monthly Salary | Est. Balance<br>2024    | Add: Leave<br>Credits 2025   | Total Leave<br>Credits | Money Value   |
| ** VACANT **                                                          | -              |                         | -                            | -                      | -             |
| ** VACANT **                                                          | -              |                         | -                            | -                      | -             |
| Roy M. Acopiado                                                       | 16,958.00      | 90.5396                 | 25.00                        | 115.54                 | 94,424.95     |
| Elmar A. Galinato                                                     | 16,958.00      | 30.0792                 | 25.00                        | 55.08                  | 45,013.58     |
| Eliazar S. Mendoza                                                    | 16,958.00      | 107.2855                | 25.00                        | 132.29                 | 108,110.56    |
| Modesto C. Tabada                                                     | 16,958.00      | 80.7292                 | 25.00                        | 105.73                 | 86,407.38     |
| ** VACANT **                                                          | -              |                         | -                            | -                      | -             |
| ** VACANT **                                                          | -              |                         | -                            | -                      | -             |
| Kris Jeffrey J. Daymiel                                               | 87,315.00      | 79.6524                 | 25.00                        | 104.65                 | 440,371.61    |
| ** VACANT **                                                          | -              |                         | -                            | -                      | -             |
| Themestocles S. Maglangit                                             | 23,599.00      | 375.8808                | 25.00                        | 400.88                 | 455,921.54    |
| ** VACANT **                                                          | 21,448.00      | 0.0000                  | 25.00                        | 25.00                  | 25,840.93     |
| ** VACANT **                                                          | 20,110.00      | 0.0000                  | 25.00                        | 25.00                  | 24,228.88     |
| ** VACANT **                                                          | -              |                         | -                            | -                      | -             |
| Tito P. Badiang                                                       | 19,239.00      | 119.7855                | 25.00                        | 144.79                 | 134,242.13    |
| Marlu A. Caermare                                                     | 18,957.00      | 20.4229                 | 25.00                        | 45.42                  | 41,497.86     |
| ** VACANT **                                                          | -              |                         | -                            | -                      | -             |
| ** VACANT **                                                          | -              |                         | -                            | -                      | -             |
| ** VACANT **                                                          | -              |                         | -                            | -                      | -             |
| ** VACANT **                                                          | -              |                         | -                            | -                      | -             |
| Marlou B. Magallanes                                                  | 32,817.00      | 110.2105                | 25.00                        | 135.21                 | 213,840.79    |
| Charmaine T. Piala                                                    | 30,597.00      | 34.2730                 | 25.00                        | 59.27                  | 87,401.12     |
| ** VACANT **                                                          | -              |                         | -                            | -                      | -             |
| Ian D. Wate                                                           | 25,790.00      | 106.0958                | 25.00                        | 131.10                 | 162,937.62    |
| ** VACANT **                                                          | -              |                         | -                            | -                      | -             |
| ** VACANT **                                                          | -              |                         | -                            | -                      | -             |
| Moises A. Galaura                                                     | 19,098.00      | 141.4063                | 25.00                        | 166.41                 | 153,157.73    |
| Romer A. Navarro                                                      | 19,098.00      | 181.7042                | 25.00                        | 206.70                 | 190,247.28    |
| Melchor P. Dominguez                                                  | 19,098.00      | 144.9562                | 25.00                        | 169.96                 | 156,425.00    |
| Victor M. Acopiado                                                    | 19,098.00      | 175.6063                | 25.00                        | 200.61                 | 184,634.87    |
| Marcelo S. Harayo                                                     | 16,958.00      | 67.5834                 | 25.00                        | 92.58                  | 75,663.95     |
| Alver L. Hibaya                                                       | 16,958.00      | 92.1312                 | 25.00                        | 117.13                 | 95,725.68     |
| Crispin B. Anotado                                                    | 16,958.00      | 82.1771                 | 25.00                        | 107.18                 | 87,590.68     |
| Reynaldo M. Cuenca                                                    | 16,958.00      | 94.9605                 | 25.00                        | 119.96                 | 98,037.94     |
| Josie P. Maghinay                                                     | 16,958.00      | 63.5542                 | 25.00                        | 88.55                  | 72,371.08     |
| ** VACANT **                                                          | -              |                         | -                            | -                      | -             |
| ** VACANT **                                                          | -              |                         | -                            | -                      | -             |
| Roel B. Mutia                                                         | 16,958.00      | 51.4313                 | 25.00                        | 76.43                  | 62,463.62     |
| Ricky T. Maghinay                                                     | 16,958.00      | 18.8333                 | 25.00                        | 43.83                  | 35,822.84     |
| Reyen S. Agan                                                         | 16,958.00      | 90.5709                 | 25.00                        | 115.57                 | 94,450.53     |
|                                                                       | 2,059,179.00   | 6,975.23                | 1,625.00                     | 8,600.23               | 14,990,860.23 |
|                                                                       |                |                         | Less: Accrued Leave Benefits |                        | 11,643,213.43 |
|                                                                       |                |                         | Provision for 2025           |                        | 3,347,646.80  |
| TOTAL BUDGET                                                          |                |                         |                              |                        | 3,347,646.80  |

|                                                                                                           |                       |
|-----------------------------------------------------------------------------------------------------------|-----------------------|
| <b>ACCOUNT NO.:</b>                                                                                       | <b>825-A</b>          |
| <b>ACCOUNT NAME:</b>                                                                                      | <b>LEGAL SERVICES</b> |
| 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                                                                             | 60,000.00             |
| <b>TOTAL BUDGET</b>                                                                                       | <b>240,000.00</b>     |

|                                                                 |                                    |
|-----------------------------------------------------------------|------------------------------------|
| <b>ACCOUNT NO.:</b>                                             | <b>825-B</b>                       |
| <b>ACCOUNT NAME:</b>                                            | <b>OTHER PROFESSIONAL SERVICES</b> |
| This represents amount allotted for other professional services |                                    |
| <b>TOTAL BUDGET</b>                                             | <b>150,000.00</b>                  |

|                                                                   |                                                     |
|-------------------------------------------------------------------|-----------------------------------------------------|
| <b>ACCOUNT NO.:</b>                                               | <b>825-C</b>                                        |
| <b>ACCOUNT NAME:</b>                                              | <b>CONSULTANCY SERVICES &amp; ISO CERTIFICATION</b> |
| This includes all expenses related to ISO 9001:2015 certification |                                                     |
| <b>TOTAL BUDGET</b>                                               | <b>1,000,000.00</b>                                 |

|                                                                                                  |                          |
|--------------------------------------------------------------------------------------------------|--------------------------|
| <b>ACCOUNT NO.:</b>                                                                              | <b>826-B</b>             |
| <b>ACCOUNT NAME:</b>                                                                             | <b>SECURITY SERVICES</b> |
| This represents the amount allotted for security personnel assigned at the District's facilities |                          |
| <b>TOTAL BUDGET</b>                                                                              | <b>2,800,000.00</b>      |

|                                                       |                          |
|-------------------------------------------------------|--------------------------|
| <b>ACCOUNT NO.:</b>                                   | <b>826-D</b>             |
| <b>ACCOUNT NAME:</b>                                  | <b>AUDITING SERVICES</b> |
| This represents the amount allotted Auditing Services |                          |
| <b>TOTAL BUDGET</b>                                   | <b>500,000.00</b>        |



|                                                                                                |                                                     |
|------------------------------------------------------------------------------------------------|-----------------------------------------------------|
| <b>ACCOUNT NO.:</b>                                                                            | <b>827-A</b>                                        |
| <b>ACCOUNT NAME:</b>                                                                           | <b>EMPLOYEES' TRAVELLING EXPENSES AND PER DIEMS</b> |
| Amount allotted for all expenses incurred on official travel undertaken by district employees. |                                                     |
| <b>TOTAL BUDGET</b>                                                                            | <b>2,500,000.00</b>                                 |

|                                                                                                         |                                                     |
|---------------------------------------------------------------------------------------------------------|-----------------------------------------------------|
| <b>ACCOUNT NO.:</b>                                                                                     | <b>827-B</b>                                        |
| <b>ACCOUNT NAME:</b>                                                                                    | <b>DIRECTORS' TRAVELLING EXPENSES AND PER DIEMS</b> |
| Amount allotted for all expenses incurred on official travel undertaken by district board of directors. |                                                     |
| <b>TOTAL BUDGET</b>                                                                                     | <b>800,000.00</b>                                   |

|                                                                             |                                              |
|-----------------------------------------------------------------------------|----------------------------------------------|
| <b>ACCOUNT NO.</b>                                                          | <b>829-A</b>                                 |
| <b>ACCOUNT NAME</b>                                                         | <b>INSURANCE &amp; REGISTRATION EXPENSES</b> |
| Amount allotted for payment of vehicle registration and insurance premiums. |                                              |
| <b>TOTAL BUDGET</b>                                                         | <b>1,200,000.00</b>                          |

|                                    |                               |
|------------------------------------|-------------------------------|
| <b>ACCOUNT NO.</b>                 | <b>829-B</b>                  |
| <b>ACCOUNT NAME</b>                | <b>FIDELITY BOND PREMIUMS</b> |
| Amount allotted for bond premiums. |                               |
| <b>TOTAL BUDGET</b>                | <b>130,000.00</b>             |

|                                                                                                                       |                                |
|-----------------------------------------------------------------------------------------------------------------------|--------------------------------|
| <b>ACCOUNT NO.</b>                                                                                                    | <b>830-A</b>                   |
| <b>ACCOUNT NAME</b>                                                                                                   | <b>OFFICE SUPPLIES EXPENSE</b> |
| Amount allotted for office supplies, cleaning materials, subscription of newspapers, journals, digests and magazines. |                                |
| <b>TOTAL BUDGET</b>                                                                                                   | <b>2,000,000.00</b>            |

|                                                                 |                          |
|-----------------------------------------------------------------|--------------------------|
| <b>ACCOUNT NO.</b>                                              | <b>830-B</b>             |
| <b>ACCOUNT NAME</b>                                             | <b>ACCOUNTABLE FORMS</b> |
| Amount allotted for all accountable forms of the water district |                          |
| <b>TOTAL BUDGET</b>                                             | <b>600,000.00</b>        |

|                                                                                              |                                                            |
|----------------------------------------------------------------------------------------------|------------------------------------------------------------|
| <b>ACCOUNT NO.</b>                                                                           | <b>830-E</b>                                               |
| <b>ACCOUNT NAME</b>                                                                          | <b>MEMBERSHIP DUES &amp; CONTRIBUTION TO ORGANIZATIONS</b> |
| Amount allotted for payment of membership fees and annual dues for MAWD, PAWD, WEMWADA, etc. |                                                            |
| <b>TOTAL BUDGET</b>                                                                          | <b>200,000.00</b>                                          |

|                                           |                                 |
|-------------------------------------------|---------------------------------|
| <b>ACCOUNT NO.</b>                        | <b>831-A</b>                    |
| <b>ACCOUNT NAME</b>                       | <b>POSTAGE &amp; DELIVERIES</b> |
| Amount allotted for postage & deliveries. |                                 |
| <b>TOTAL BUDGET</b>                       | <b>50,000.00</b>                |

|                                                                    |                                    |
|--------------------------------------------------------------------|------------------------------------|
| <b>ACCOUNT NO.</b>                                                 | <b>831-B</b>                       |
| <b>ACCOUNT NAME</b>                                                | <b>Telephone Expenses-Landline</b> |
| Amount allotted for CRUZTELCO & PLDT landlines and long distance . |                                    |
| <b>TOTAL BUDGET</b>                                                | <b>100,000.00</b>                  |

|                                                                                                |                                  |
|------------------------------------------------------------------------------------------------|----------------------------------|
| <b>ACCOUNT NO.</b>                                                                             | <b>831-C</b>                     |
| <b>ACCOUNT NAME</b>                                                                            | <b>Telephone Expenses-Mobile</b> |
| 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 | 320,000.00                       |
| c.) Globe DipCWD sender ID                                                                     | 180,000.00                       |
| <b>TOTAL BUDGET</b>                                                                            | <b>536,000.00</b>                |

|                                                                   |                                               |
|-------------------------------------------------------------------|-----------------------------------------------|
| <b>ACCOUNT NO.</b>                                                | <b>831-D</b>                                  |
| <b>ACCOUNT NAME</b>                                               | <b>Internet Expenses &amp; Cable TV Subs.</b> |
| Amount allotted for Internet Expenses and Cable TV Subscriptions. |                                               |
| Internet PLDT                                                     | 90,000.00                                     |
| Internet Security                                                 | 200,000.00                                    |
| Web Hosting                                                       | 15,000.00                                     |
| Zoom Subscription                                                 | 15,000.00                                     |
| Gmail Subscription                                                | 3,000.00                                      |
| Cable TV Subscription                                             | 8,000.00                                      |
| <b>TOTAL BUDGET</b>                                               | <b>331,000.00</b>                             |

|                                                                     |                                             |
|---------------------------------------------------------------------|---------------------------------------------|
| <b>ACCOUNT NO.</b>                                                  | <b>832</b>                                  |
| <b>ACCOUNT NAME</b>                                                 | <b>TRANSPORTATION AND DELIVERY EXPENSES</b> |
| Amount allotted for freight and handling of materials and supplies. |                                             |
| <b>TOTAL BUDGET</b>                                                 | <b>50,000.00</b>                            |

|                                                                                                                                                                              |                              |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|
| 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                                                                                                                                                                 | 2,000,000.00                 |

|                                                                                                                                                                                             |                              |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|
| ACCOUNT NO.                                                                                                                                                                                 | 833-B                        |
| ACCOUNT NAME                                                                                                                                                                                | DIRECTORS' TRAINING EXPENSES |
| Amount allotted for expenses incurred by members of the Board of Directors in attending trainings and seminars including seminar fees, per diems, allowances and other travelling expenses. |                              |
| TOTAL BUDGET                                                                                                                                                                                | 700,000.00                   |

|                                                                         |               |
|-------------------------------------------------------------------------|---------------|
| ACCOUNT NO.                                                             | 835           |
| ACCOUNT NAME                                                            | LIGHT & POWER |
| Amount allotted for electricity expenses of the DCWD Office facilities. |               |
| TOTAL BUDGET                                                            | 3,000,000.00  |

|                                                                             |                |
|-----------------------------------------------------------------------------|----------------|
| ACCOUNT NO.                                                                 | 835-A          |
| ACCOUNT NAME                                                                | WATER EXPENSES |
| Amount allotted for water expenses of the DCWD Office and Pumping Stations. |                |
| TOTAL BUDGET                                                                | 1,000,000.00   |

|                                                                |                             |
|----------------------------------------------------------------|-----------------------------|
| ACCOUNT NO.                                                    | 836                         |
| ACCOUNT NAME                                                   | DONATIONS AND CONTRIBUTIONS |
| Amount allotted for charitable, religious and other donations. |                             |
| TOTAL BUDGET                                                   | 250,000.00                  |

|                                    |               |
|------------------------------------|---------------|
| ACCOUNT NO.                        | 837-A         |
| ACCOUNT NAME                       | FRANCHISE TAX |
| Amount allotted for franchise tax. |               |
| TOTAL BUDGET                       | 3,800,000.00  |



|                                                             |                                                  |
|-------------------------------------------------------------|--------------------------------------------------|
| <b>ACCOUNT NO.</b>                                          | <b>838-A</b>                                     |
| <b>ACCOUNT NAME</b>                                         | <b>DIR. FEES &amp; REMUNERATIONS - PER DIEMS</b> |
| 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                                       |
| <b>TOTAL BUDGET</b>                                         | <b>823,680.00</b>                                |

|                                                                      |                                                              |
|----------------------------------------------------------------------|--------------------------------------------------------------|
| <b>ACCOUNT NO.</b>                                                   | <b>838-B</b>                                                 |
| <b>ACCOUNT NAME</b>                                                  | <b>DIR. FEES &amp; REMUNERATIONS - REIMBURSABLE EXPENSES</b> |
| Amount allotted for reimbursable expenses of the Board of Directors. |                                                              |
| <b>TOTAL BUDGET</b>                                                  | <b>250,000.00</b>                                            |

|                                                                  |                                                 |
|------------------------------------------------------------------|-------------------------------------------------|
| <b>ACCOUNT NO.</b>                                               | <b>838-C</b>                                    |
| <b>ACCOUNT NAME</b>                                              | <b>DIR. FEES &amp; REMUNERATIONS - BENEFITS</b> |
| PBB of the Board of Directors (50% of actual per diems received) |                                                 |
| <b>TOTAL BUDGET</b>                                              | <b>411,840.00</b>                               |

|                                                                                                                                                                                                                                                                                                   |                                                                            |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------|
| <b>ACCOUNT NO.</b>                                                                                                                                                                                                                                                                                | <b>839</b>                                                                 |
| <b>ACCOUNT NAME</b>                                                                                                                                                                                                                                                                               | <b>ADVERTISING, PROMOTION, MARKETING &amp; PUBLIC INFORMATION EXPENSES</b> |
| Amount allotted for all expenses incurred in advertising, promotion & marketing.<br>Publication of newspaper ads for bidding documentation & job vacancies.<br>All expenses related to the publication of advisories and other vital information about the water district operation and services. |                                                                            |
| <b>TOTAL BUDGET</b>                                                                                                                                                                                                                                                                               | <b>350,000.00</b>                                                          |

|                                                                                             |                   |
|---------------------------------------------------------------------------------------------|-------------------|
| <b>ACCOUNT NO.</b>                                                                          | <b>841</b>        |
| <b>ACCOUNT NAME</b>                                                                         | <b>RENTS</b>      |
| Amount allotted for rental fees of buildings, lots, office spaces, facilities or equipment. |                   |
| <b>TOTAL BUDGET</b>                                                                         | <b>180,000.00</b> |

|                                                                                                                                                                                                                                                    |                                                          |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------|
| <b>ACCOUNT NO.</b>                                                                                                                                                                                                                                 | <b>843-A</b>                                             |
| <b>ACCOUNT NAME</b>                                                                                                                                                                                                                                | <b>MISCELLANEOUS GENERAL AND ADMINISTRATIVE EXPENSES</b> |
| 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 and baskets, decorations, etc. |                                                          |
| <b>TOTAL BUDGET</b>                                                                                                                                                                                                                                | <b>4,500,000.00</b>                                      |

|                                                                                                                                                                                                  |                           |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------|
| <b>ACCOUNT NO.</b>                                                                                                                                                                               | <b>843-B</b>              |
| <b>ACCOUNT NAME</b>                                                                                                                                                                              | <b>EMERGENCY EXPENSES</b> |
| 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. |                           |
| <b>TOTAL BUDGET</b>                                                                                                                                                                              | <b>1,000,000.00</b>       |

|                                                              |                                                       |
|--------------------------------------------------------------|-------------------------------------------------------|
| <b>ACCOUNT NO.</b>                                           | <b>843-C</b>                                          |
| <b>ACCOUNT NAME</b>                                          | <b>EXTRAORDINARY AND MISCELLANEOUS EXPENSES (EME)</b> |
| Amount allotted for Extraordinary and Miscellaneous Expenses |                                                       |
| <b>TOTAL BUDGET</b>                                          | <b>45,600.00</b>                                      |

|                                        |                          |
|----------------------------------------|--------------------------|
| <b>ACCOUNT NO.</b>                     | <b>844-A</b>             |
| <b>ACCOUNT NAME</b>                    | <b>REAL PROPERTY TAX</b> |
| Amount allotted for real property tax. |                          |
| <b>TOTAL BUDGET</b>                    | <b>400,000.00</b>        |

|                                                                                                                                                                                                      |                                         |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------|
| <b>ACCOUNT NO.</b>                                                                                                                                                                                   | <b>845-A</b>                            |
| <b>ACCOUNT NAME</b>                                                                                                                                                                                  | <b>CULTURAL &amp; ATHLETIC EXPENSES</b> |
| Amount allotted for participation in city/province/national-sponsored cultural, athletic & eco-tourism activities like Alay Lakad, Tree Planting, Adlaw sa Dipolog, MAWD, PAWD, CSC Sportsfest, etc. |                                         |
| <b>TOTAL BUDGET</b>                                                                                                                                                                                  | <b>1,300,000.00</b>                     |

|                                                                                           |                           |
|-------------------------------------------------------------------------------------------|---------------------------|
| <b>ACCOUNT NO.</b>                                                                        | <b>845-B</b>              |
| <b>ACCOUNT NAME</b>                                                                       | <b>SPORTS DEVELOPMENT</b> |
| Amount allotted for weekly sports activities, anniversary sportsfest and similar expenses |                           |
| <b>TOTAL BUDGET</b>                                                                       | <b>500,000.00</b>         |

|                                                                                                      |                               |
|------------------------------------------------------------------------------------------------------|-------------------------------|
| <b>ACCOUNT NO.</b>                                                                                   | <b>846</b>                    |
| <b>ACCOUNT NAME</b>                                                                                  | <b>GENDER AND DEVELOPMENT</b> |
| GAD Training and other GAD related activities like Women's Month Celebration, Wellness Program, etc. |                               |
| <b>TOTAL BUDGET</b>                                                                                  | <b>3,000,000.00</b>           |

|                                                                                                                             |                                                                                              |
|-----------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|
| <b>ACCOUNT NO.</b>                                                                                                          | <b>848-A</b>                                                                                 |
| <b>ACCOUNT NAME</b>                                                                                                         | <b>SEMI-EXPENDABLE MACHINERY &amp; EQUIPMENT EXPENSES (Adm &amp; Finance Dept &amp; OGM)</b> |
| Amount allotted for semi-expendable Machinery & Eqpt. Of the Admin. & Finance Department and Office of the General Manager. |                                                                                              |
| <b>TOTAL BUDGET</b>                                                                                                         | <b>1,300,000.00</b>                                                                          |

|                                                                 |                                                                 |
|-----------------------------------------------------------------|-----------------------------------------------------------------|
| <b>ACCOUNT NO.</b>                                              | <b>848-C</b>                                                    |
| <b>ACCOUNT NAME</b>                                             | <b>SEMI-EXPENDABLE FURNITURE, FIXTURES &amp; BOOKS EXPENSES</b> |
| Amount allotted for semi-expendable furniture, fixtures & books |                                                                 |
| <b>TOTAL BUDGET</b>                                             | <b>500,000.00</b>                                               |



**DEPRECIATION BUDGET  
BUDGET YEAR 2025**

|                                                   | Budgeted<br>2024 | Expected<br>2024 | Budgeted<br>2025 | Monthly Ave.<br>2025 |
|---------------------------------------------------|------------------|------------------|------------------|----------------------|
| <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                                 | 48,860,160.36    | 48,860,160.36    | 48,860,160.36    | 4,071,680.03         |
| Additions                                         | 0.00             | 0.00             | 0.00             | 0.00                 |
| (Deductions)                                      | 0.00             | 0.00             | 0.00             | 0.00                 |
| Ending balance                                    | 48,860,160.36    | 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 2025**

|                                                 | Budgeted<br>2023 | Expected<br>2023 | Budgeted<br>2025 | Monthly Ave.<br>2025 |
|-------------------------------------------------|------------------|------------------|------------------|----------------------|
| <b><u>322 Power Production Equipment</u></b>    |                  |                  |                  |                      |
| Costs:                                          |                  |                  |                  |                      |
| Beginning balance                               | 2,584,797.93     | 2,584,797.93     | 4,868,901.93     | 405,741.83           |
| Additions                                       | 0.00             | 2,284,104.00     | 0.00             | 0.00                 |
| (Deductions)                                    | 0.00             | 0.00             | 0.00             | 0.00                 |
| Ending balance                                  | 2,584,797.93     | 4,868,901.93     | 4,868,901.93     | 405,741.83           |
| Depreciation rate (composite) -                 | 2.00%            |                  |                  |                      |
| Periodical depreciation                         | 157,406.28       | 97,529.28        | 97,529.28        | 8,127.44             |
| <b><u>323 Pumping Equipment</u></b>             |                  |                  |                  |                      |
| Costs:                                          |                  |                  |                  |                      |
| Beginning balance                               | 30,342,189.65    | 30,342,189.65    | 38,371,702.61    | 3,197,641.88         |
| Additions                                       | 0.00             | 8,029,512.96     | 0.00             | 0.00                 |
| (Deductions)                                    | 0.00             | 0.00             | 0.00             | 0.00                 |
| Ending balance                                  | 30,342,189.65    | 38,371,702.61    | 38,371,702.61    | 3,197,641.88         |
| Depreciation rate (composite) -                 | 7.22%            |                  |                  |                      |
| Periodical depreciation                         | 4,604,617.56     | 2,768,914.44     | 2,768,914.44     | 230,742.87           |
| <b><u>331 Structures &amp; Improvements</u></b> |                  |                  |                  |                      |
| Costs:                                          |                  |                  |                  |                      |
| Beginning balance                               | 8,552,498.73     | 8,552,498.73     | 8,060,287.70     | 671,690.64           |
| Additions                                       | 0.00             | 0.00             | 0.00             | 0.00                 |
| (Deductions)                                    | 0.00             | -492,211.03      | 0.00             | 0.00                 |
| Ending balance                                  | 8,552,498.73     | 8,060,287.70     | 8,060,287.70     | 671,690.64           |
| Depreciation rate (composite) -                 | 3.60%            |                  |                  |                      |
| 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       | 1,162,892.00     | 96,907.67            |
| Additions                                       | 0.00             | 518,000.00       | 0.00             | 0.00                 |
| (Deductions)                                    | 0.00             | 0.00             | 0.00             | 0.00                 |
| Ending balance                                  | 644,892.00       | 1,162,892.00     | 1,162,892.00     | 96,907.67            |
| Depreciation rate (composite) -                 | 4.01%            |                  |                  |                      |
| 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 2025**

|                                                               | Budgeted<br>2023 | Expected<br>2023 | Budgeted<br>2025 | Monthly Ave.<br>2025 |
|---------------------------------------------------------------|------------------|------------------|------------------|----------------------|
| <b><u>343 Transmission and Distribution Mains</u></b>         |                  |                  |                  |                      |
| Costs:                                                        |                  |                  |                  |                      |
| Beginning balance                                             | 110,879,908.04   | 110,879,908.04   | 132,950,498.55   | 11,079,208.21        |
| Additions                                                     | 0.00             | 22,070,590.51    | 0.00             | 0.00                 |
| (Deductions)                                                  | 0.00             | 0.00             | 0.00             | 0.00                 |
| Ending balance                                                | 110,879,908.04   | 132,950,498.55   | 132,950,498.55   | 11,079,208.21        |
| Depreciation rate (composite) - 4.46%                         |                  |                  |                  |                      |
| Periodical depreciation                                       | 3,736,059.12     | 5,930,094.12     | 5,930,094.12     | 494,174.51           |
| <b><u>345 Services</u></b>                                    |                  |                  |                  |                      |
| Costs:                                                        |                  |                  |                  |                      |
| Beginning balance                                             | 12,914,642.40    | 12,914,642.40    | 16,670,068.31    | 1,389,172.36         |
| Additions                                                     | 0.00             | 3,755,425.91     | 0.00             | 0.00                 |
| (Deductions)                                                  | 0.00             | 0.00             | 0.00             | 0.00                 |
| Ending balance                                                | 12,914,642.40    | 16,670,068.31    | 16,670,068.31    | 1,389,172.36         |
| Depreciation rate (composite) - 4.39%                         |                  |                  |                  |                      |
| Periodical depreciation                                       | 494,935.68       | 731,055.72       | 731,055.72       | 60,921.31            |
| <b><u>347 Meter Installation</u></b>                          |                  |                  |                  |                      |
| Costs:                                                        |                  |                  |                  |                      |
| Beginning balance                                             | 83,541.95        | 83,541.95        | 1,509,065.95     | 125,755.50           |
| Additions                                                     | 0.00             | 1,425,524.00     | 0.00             | 0.00                 |
| (Deductions)                                                  | 0.00             | 0.00             | 0.00             | 0.00                 |
| Ending balance                                                | 83,541.95        | 1,509,065.95     | 1,509,065.95     | 125,755.50           |
| Depreciation rate (composite) - 17.13%                        |                  |                  |                  |                      |
| Periodical depreciation                                       | 1,879.68         | 258,474.00       | 258,474.00       | 21,539.50            |
| <b><u>349 Other Transmission &amp; Distribution Plant</u></b> |                  |                  |                  |                      |
| Costs:                                                        |                  |                  |                  |                      |
| Beginning balance                                             | 988,659.05       | 988,659.05       | 8,131,709.05     | 677,642.42           |
| Additions                                                     | 0.00             | 7,143,050.00     | 0.00             | 0.00                 |
| (Deductions)                                                  | 0.00             | 0.00             | 0.00             | 0.00                 |
| Ending balance                                                | 988,659.05       | 8,131,709.05     | 8,131,709.05     | 677,642.42           |
| Depreciation rate (composite) - 17.61%                        |                  |                  |                  |                      |
| Periodical depreciation                                       | 205,634.64       | 1,432,163.64     | 1,432,163.64     | 119,346.97           |
| <b><u>371 Structures and Improvements</u></b>                 |                  |                  |                  |                      |
| Costs:                                                        |                  |                  |                  |                      |
| Beginning balance                                             | 23,640,437.90    | 23,640,437.90    | 26,266,309.13    | 2,188,859.09         |
| Additions                                                     | 0.00             | 2,625,871.23     | 0.00             | 0.00                 |
| (Deductions)                                                  | 0.00             | 0.00             | 0.00             | 0.00                 |
| Ending balance                                                | 23,640,437.90    | 26,266,309.13    | 26,266,309.13    | 2,188,859.09         |
| Depreciation rate (composite) - 4.15%                         |                  |                  |                  |                      |
| Periodical depreciation                                       | 979,950.48       | 1,091,220.24     | 1,091,220.24     | 90,935.02            |



**DEPRECIATION BUDGET  
BUDGET YEAR 2025**

|                                                  | Budgeted<br>2023 | Expected<br>2023 | Budgeted<br>2025 | Monthly Ave.<br>2025 |
|--------------------------------------------------|------------------|------------------|------------------|----------------------|
| <b><u>372 Office Furniture and Equipment</u></b> |                  |                  |                  |                      |
| Costs:                                           |                  |                  |                  |                      |
| Beginning balance                                | 3,018,316.54     | 3,018,316.54     | 3,139,252.00     | 261,604.33           |
| Additions                                        | 0.00             | 120,935.46       | 0.00             | 0.00                 |
| (Deductions)                                     | 0.00             | 0.00             | 0.00             | 0.00                 |
| Ending balance                                   | 3,018,316.54     | 3,139,252.00     | 3,139,252.00     | 261,604.33           |
| Depreciation rate (composite) - 10.61%           |                  |                  |                  |                      |
| Periodical depreciation                          | 663,358.92       | 333,171.60       | 333,171.60       | 27,764.30            |
| <b><u>373 Transportation Equipment</u></b>       |                  |                  |                  |                      |
| Costs:                                           |                  |                  |                  |                      |
| Beginning balance                                | 4,601,845.07     | 4,601,845.07     | 4,753,739.14     | 396,144.93           |
| Additions                                        | 0.00             | 151,894.07       | 0.00             | 0.00                 |
| (Deductions)                                     | 0.00             | 0.00             | 0.00             | 0.00                 |
| Ending balance                                   | 4,601,845.07     | 4,753,739.14     | 4,753,739.14     | 396,144.93           |
| Depreciation rate (composite) - 12.93%           |                  |                  |                  |                      |
| Periodical depreciation                          | 518,677.20       | 614,570.76       | 614,570.76       | 51,214.23            |
| <b><u>375 Laboratory Equipment</u></b>           |                  |                  |                  |                      |
| Costs:                                           |                  |                  |                  |                      |
| Beginning balance                                | 1,459,848.00     | 1,459,848.00     | 1,529,828.00     | 127,485.67           |
| Additions                                        | 0.00             | 69,980.00        | 0.00             | 0.00                 |
| (Deductions)                                     | 0.00             | 0.00             | 0.00             | 0.00                 |
| Ending balance                                   | 1,459,848.00     | 1,529,828.00     | 1,529,828.00     | 127,485.67           |
| Depreciation rate (composite) - 9.41%            |                  |                  |                  |                      |
| Periodical depreciation                          | 156,506.40       | 143,982.72       | 143,982.72       | 11,998.56            |
| <b><u>376 Communications Equipment</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                          | 15,722.88        | 0.00             | 0.00             | 0.00                 |
| <b><u>377 Power Operated Equipment</u></b>       |                  |                  |                  |                      |
| Costs:                                           |                  |                  |                  |                      |
| Beginning balance                                | 16,058,096.20    | 16,058,096.20    | 16,176,596.20    | 1,348,049.68         |
| Additions                                        | 0.00             | 118,500.00       | 0.00             | 0.00                 |
| (Deductions)                                     | 0.00             | 0.00             | 0.00             | 0.00                 |
| Ending balance                                   | 16,058,096.20    | 16,176,596.20    | 16,176,596.20    | 1,348,049.68         |
| Depreciation rate (composite) - 8.61%            |                  |                  |                  |                      |
| Periodical depreciation                          | 1,497,878.64     | 1,392,578.64     | 1,392,578.64     | 116,048.22           |

**DEPRECIATION BUDGET**  
**BUDGET YEAR 2025**

|                                                                   | Budgeted<br>2023     | Expected<br>2023     | Budgeted<br>2025     | Monthly Ave.<br>2025 |
|-------------------------------------------------------------------|----------------------|----------------------|----------------------|----------------------|
| <b><u>378 Tools, Shops and Garage Equipment</u></b>               |                      |                      |                      |                      |
| Costs:                                                            |                      |                      |                      |                      |
| Beginning balance                                                 | 807,287.00           | 807,287.00           | 1,463,335.62         | 121,944.64           |
| Additions                                                         | 0.00                 | 656,048.62           | 0.00                 | 0.00                 |
| (Deductions)                                                      | 0.00                 | 0.00                 | 0.00                 | 0.00                 |
| Ending balance                                                    | 807,287.00           | 1,463,335.62         | 1,463,335.62         | 121,944.64           |
| Depreciation rate (composite) - 1.63%                             |                      |                      |                      |                      |
| Periodical depreciation                                           | 88,817.04            | 23,779.92            | 23,779.92            | 1,981.66             |
| <b><u>379 Other General Plant</u></b>                             |                      |                      |                      |                      |
| Costs:                                                            |                      |                      |                      |                      |
| Beginning balance                                                 | 5,387,139.70         | 5,387,139.70         | 5,982,440.00         | 498,536.67           |
| Additions                                                         | 0.00                 | 595,300.30           | 0.00                 | 0.00                 |
| (Deductions)                                                      | 0.00                 | 0.00                 | 0.00                 | 0.00                 |
| Ending balance                                                    | 5,387,139.70         | 5,982,440.00         | 5,982,440.00         | 498,536.67           |
| Depreciation rate (composite) - 9.02%                             |                      |                      |                      |                      |
| Periodical depreciation                                           | 638,575.20           | 539,892.00           | 539,892.00           | 44,991.00            |
| <b><u>380 Information Technology Infrastructure/Equipment</u></b> |                      |                      |                      |                      |
| Costs:                                                            |                      |                      |                      |                      |
| Beginning balance                                                 | 158,583.50           | 158,583.50           | 1,013,693.50         | 84,474.46            |
| Additions                                                         | 0.00                 | 855,110.00           | 0.00                 | 0.00                 |
| (Deductions)                                                      | 0.00                 | 0.00                 | 0.00                 | 0.00                 |
| Ending balance                                                    | 158,583.50           | 1,013,693.50         | 1,013,693.50         | 84,474.46            |
| Depreciation rate (composite) - 17.52%                            |                      |                      |                      |                      |
| Periodical depreciation                                           | 83,032.56            | 177,642.36           | 177,642.36           | 14,803.53            |
| <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                                                 | 324,029,911.28       | 324,029,911.28       | 373,957,547.31       | 31,163,128.94        |
| Additions                                                         | 0.00                 | 50,419,847.06        | 0.00                 | 0.00                 |
| (Deductions)                                                      | 0.00                 | -492,211.03          | 0.00                 | 0.00                 |
| Ending balance                                                    | 324,029,911.28       | 373,957,547.31       | 373,957,547.31       | 31,163,128.94        |
| Depreciation rate (composite) - 4.95%                             |                      |                      |                      |                      |
| <b>TOTAL PERIODICAL DEPRECIATION</b>                              | <b>16,889,860.20</b> | <b>18,510,087.48</b> | <b>18,510,087.48</b> | <b>1,542,507.29</b>  |

Prepared:

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

Recommending Approval:

**RUEL D. TABADA**  
General Manager

Approved:

**ENRICO V. MONTANO**  
Board Chairperson