



Republic of the Philippines

BAYAMBANG WATER DISTRICT

E.J. Fernandez Bldg., Rizal Avenue, Zone II corner Juan Luna, Bayambang Pangasinan
Tel: (075) 632 1299

BUDGET FOR THE YEAR 2022

**BAYAMBANG WATER DISTRICT
CASH OPERATING BUDGET FOR 2022**

TABLE OF CONTENTS

ITEM	PAGE NO.
BASIC FEATURES.....	1
CASH FLOW PROJECTION BUDGET.....	2
PROJECTED INCOME STATEMENT.....	5
REVENUE AND COLLECTION PROJECTION.....	8
BUDGET APPROPRIATION FOR PERSONNEL SERVICES:	
Summary for Regular Employees.....	11
Summary for Casual Employees.....	12
Salaries and Wages-Regular.....	13
Salaries and Wages-Casual.....	14
Personnel Economic Relief Allowance (PERA).....	15
Representation Allowance (RA).....	16
Transportation Allowance (TA).....	17
Clothing/Uniform Allowance.....	18
Productivity Incentive Allowance.....	19
Honoraria.....	20
Overtime and Night Pay.....	21
Year End Bonus.....	22
Cash Gift.....	23
Directors and Committee Members' Fees.....	24
Other Bonuses and Allowances.....	25
Retirement and Life Insurance Premiums.....	26
Pag-IBIG Contributions.....	27
PhilHealth Contributions.....	28
Employees Compensation Insurance Premiums.....	29
Terminal Leave Benefits.....	30
Other Personnel Benefits.....	31
BUDGET APPROPRIATION FOR MAINTENANCE AND OTHER OPERATING EXPENSES:	
Traveling Expenses-Local.....	32
Training Expenses.....	33
Office Supplies Expenses.....	34
Accountable Forms Expenses.....	35
Medical, Dental and Laboratory Supplies Expense.....	36
Fuel, Oil and Lubricants Expenses.....	37
Chemical and Filtering Supplies Expenses.....	38
Semi-Expendable Machinery and Equipment Expenses.....	39
Semi-Expendable Furniture, Fixtures and Books Expenses.....	40
Other Supplies and Materials Expenses.....	41
Water Expenses.....	42
Electricity Expenses.....	43
Postage and Courier Services.....	44
Telephone Expense.....	45
Research, Exploration and Development Expenses.....	46
Generation, Transmission and Distribution Expenses.....	47
Extraordinary and Miscellaneous Expenses.....	48

ITEM	PAGE NO.
Legal Services.....	49
Auditing Services.....	50
Consultancy Services.....	51
Other Professional Services.....	52
Repairs and Maintenance-Infrastructure Assets.....	53
Repairs and Maintenance-Buildings and Other Structures.....	54
Repairs and Maintenance-Machinery and Equipment	55
Repairs and Maintenance-Transportation Equipment.....	56
Taxes, Duties and Licenses.....	57
Fidelity Bond Premiums	58
Insurance Expenses.....	59
Advertising, Promotional and Marketing Expenses.....	60
Printing and Publication Expenses.....	61
Representation Expenses.....	62
Membership Dues and Contributions to Organizations.....	63
Other Maintenance and Operating Expenses.....	64
Supplies and Materials for Water System Operations.....	65
Merchandise Inventory.....	66
BUDGET APPROPRIATION FOR CAPITAL EXPENDITURES:	
Land.....	67
Other Land Improvement.....	68
Plant-Utility Plant Service (UPIS).....	69
Buildings.....	70
Water Plant, Structure and Improvements.....	71
Office Equipment.....	72
Information and Communication Technology Equipment.....	73
Other Machinery and Equipment.....	74
Furniture and Fixtures.....	75
Motor Vehicles.....	76
Computer Software.....	77
BUDGET APPROPRIATION FOR DEBT SERVICES:	
Loan Payables.....	78
Interest Expense.....	79
BUDGET APPROPRIATION FOR ACCOUNTS PAYABLE.....	80
NON CASH EXPENSES:	
Amortization- Intangible Assets.....	81
Depreciation Expense.....	81
APPENDICES:	
Annual Procurement Plan	
Project Procurement Management Plan	
Projects	

BASIC FEATURES OF 2022 BUDGET

I. Average increase in service connections of 323 per month or 3,882 for the year.

<i>Residential/Domestic</i>	3,610
<i>Government</i>	78
<i>Commercial/Industrial</i>	194
Total	3,882

II. Collection efficiency is set at 95%.

III. Franchise Tax is 2% of Gross Receipts

IV. Projected Average Consumption and Billings per Connection:

Class	Ave. Cons. (in cu.m)	Water Rate (Php)
<i>Residential/Domestic</i>	22.44	512.62
<i>Government</i>	73.86	2,262.24
<i>Full Commercial</i>	111.68	6,556.08
<i>Commercial A</i>	35.70	1,526.45
<i>Commercial B</i>	27.57	1,035.29
<i>Commercial C</i>	21.31	682.48

V. Provision for fund reserves is 3% of gross revenue as per LWUA MC 003-09.

VI. Non-revenue water is set at 20%.

VII. Service Income

	Application Fee Domestic/Government	Application Fee Commercial
Registration Fee	700.00	1,000.00
Tapping Fee	800.00	1,000.00
Guarantee Deposit	1,000.00	1,000.00
Inspection Fee	500.00	1,000.00
	3,000.00	4,000.00

Other Service Income - Average of 43,840 per month

Reconnection Fee
Transfer Fee
Jackhammer Service

VIII. Fine and Penalties - Business Income

Average of 4.30% of Waterworks System Fees

IX. Other Business Income - Bid Documents

Average of P15,000 per month

X. Sales Revenue (Sales of Inventories/Materials)

Average of P4,174 per new connection

XI. Interest on deposit

Average of 2,300 per month

XII. Capital Expenditures (CAPEX) and Maintenance and Operating Expenses (MOOE) are based on the Proposed DBP Loan and Consolidated PPMP per Division.

**Bayambang Water District
Projected Statements of Cash Flows
Budget Year 2022**

(in absolute pesos)

CASH FLOWS FROM OPERATING ACTIVITIES

Cash Inflows

Collection of Income/Revenue			
Collection of service and business income			
Other Service Income	8,484,080.00		
Waterworks System Fees	103,454,828.38		
Sales Revenue	16,203,468.00		
Fines and Penalties-Business Income	4,471,408.41		
Other Business Income	180,000.00		
Receipt of prior years' income		132,793,784.79	
Total Collection of Income/Revenue		6,207,289.70	
Trust Receipts			139,001,074.49
Receipt of customers' deposits			3,882,000.00
Total Trust Receipts			3,882,000.00
Total Cash Inflows			142,883,074.49

Cash Outflows

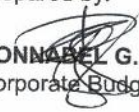
Payment of Expenses			
Payment of personnel services			
Salaries and Wages-Regular	21,679,104.00		
Salaries and Wages-Casual	1,502,040.00		
Personnel Economic Relief Allowance (PERA)	2,040,000.00		
Representation Allowance (RA)	282,000.00		
Transportation Allowance (TA)	282,000.00		
Clothing/Uniform Allowance	510,000.00		
Productivity Incentive Allowance	425,000.00		
Honoraria	222,000.00		
Overtime and Night Pay	480,000.00		
Year End Bonus	1,931,762.00		
Cash Gift	425,000.00		
Directors and Committee Members' Fees	1,038,960.00		
Other Bonuses and Allowances	3,370,907.00		
Retirement and Life Insurance Premiums	2,781,737.28		
Pag-IBIG Contributions	102,000.00		
PhilHealth Contributions	331,616.82		
Employees Compensation Insurance Premiums	102,000.00		
Other Personnel Benefits	2,381,506.11		
Payment of maintenance and other operating expenses		39,887,633.21	
Traveling Expenses-Local	311,040.00		
Training Expenses	876,000.00		
Office Supplies Expenses	437,256.50		
Medical, Dental and Laboratory Supplies Expense	54,469.44		
Accountable Forms Expenses	524,520.00		
Fuel, Oil and Lubricants Expenses	971,205.71		
Chemical and Filtering Supplies Expenses	1,406,520.00		
Semi-Expendable Machinery and Equipment Expenses	1,016,657.42		
Semi-Expendable Furniture, Fixtures and Books Exp	230,410.56		
Other Supplies and Materials Expenses	115,124.90		
Water Expenses	30,905.57		
Electricity Expenses	231,069.31		
Postage and Courier Services	7,200.00		
Telephone Expenses	136,800.00		
Generation, Transmission and Distribution Expenses	45,277,744.98		
Research, Exploration and Development Expenses	332,496.00		
Extraordinary and Miscellaneous Expenses	139,680.00		
Legal Services	144,000.00		
Auditing Services	37,800.00		
Consultancy Services	576,000.00		
Other Professional Services	629,568.00		
Repairs and Maintenance-Infrastructure Assets	363,600.00		
Repairs and Maintenance-Buildings and Other Struc	220,200.00		
Repairs and Maintenance-Machinery and Equipment	352,401.60		
Repairs and Maintenance-Transportation Equipment	823,200.00		

	Taxes, Duties and Licenses	3,537,796.19	
	Fidelity Bond Premiums	41,040.00	
	Insurance Expenses	383,552.21	
	Advertising, Promotional and Marketing Expenses	360,000.00	
	Printing and Publication Expenses	16,116.00	
	Representation Expenses	72,000.00	
	Membership Dues and Contributions to Organization	31,828.80	
	Other Maintenance and Operating Expenses	100,800.00	59,789,003.19
	Purchase of Inventories		
	Merchandise Inventory		7,667,294.40
	Supplies and Materials for Water System Operations		10,002,777.80
	Payments of Accounts Payable		5,746,837.40
	Total Cash Outflows		123,093,546.00
	Net Cash Provided by (Used in) Operating Activities		19,789,528.49
	CASH FLOWS FROM INVESTING ACTIVITIES		
	Cash Inflows		
	Receipt of Interest earned		27,600.00
	Total Cash Inflows		27,600.00
	Cash Outflows		
	Purchase/Construction of Property, Plant and Equipment		
	Purchase of land	2,859,235.56	
	Payment for land improvements	568,835.41	
	Construction of infrastructure assets	116,993,766.08	
	Construction of buildings and other structures	17,932,500.00	
	Purchase of machinery and equipment	36,140,594.16	
	Purchase of transportation equipment	5,440,800.00	
	Purchase of furniture, fixtures and books	18,360.00	
	Total Purchase/Construction of PPE		179,954,091.22
	Purchase of Intangible Assets		
	Purchase of Computer Software		240,000.00
	Adjustments		
	Total Cash Outflows		180,194,091.22
	Net Cash Provided By (Used In) Investing Activities		- 180,166,491.22
	CASH FLOWS FROM FINANCING ACTIVITIES		
	Cash Inflows		
	Proceeds from Domestic and Foreign Loans		175,159,031.23
	Proceeds from domestic loans		175,159,031.23
	Total Cash Inflows		175,159,031.23
	Cash Outflows		
	Payment of Long-Term Liabilities		7,742,711.76
	Payment of domestic loans		7,742,711.76
	Payment of Interest on Loans and Other Financial Charges		5,369,901.90
	Total Cash Outflows		13,112,613.66
	Net Cash Provided By (Used In) Financing Activities		162,046,417.58
	Net Increase/(Decrease) in Cash and Cash Equivalents		1,669,454.85
	Effects of Exchange Rate Changes on Cash and Cash Equivalents		-
	Cash and Cash Equivalents, January 1		7,024,176.31
	LESS: 3% of Gross Revenue Reserve Fund		4,185,211.05
	 Specific Projects from LWUA Loans		4,185,211.05

Cash and Cash Equivalents, December 31

4,508,420.11

Prepared by:


DONNABEL G. JUNIO
Corporate Budget Specialist B


Certified Correct:


RALFIE C. RAPILO
Senior Corporate Accountant A

Recommending Approval:


FRANCIS J. FERNANDEZ
General Manager

Approved by:


DR. FRANCISCO B. ZARAGOZA
Chairman Board of Directors
Under Board Res. No ____ S. 2020







**Bayambang Water District
Projected Statements of Comprehensive Income
Budget Year 2022**

Income	<u>(in absolute pesos)</u>
Service and Business Income	
Service Income	
Other Service Income	8,484,080.00
Total Service Income	<u>8,484,080.00</u>
Business Income	
Waterworks System Fees	108,899,819.34
Sales Revenue	16,203,468.00
Sales Discounts	-
Net Sales	<u>16,203,468.00</u>
Interest Income	27,600.00
Fines and Penalties-Business Income	4,471,408.41
Other Business Income	180,000.00
Total Business Income	<u>129,782,295.75</u>
Total Service and Business Income	<u>138,266,375.75</u>
Shares, Grants and Donations	
Grants in Kind	1,240,659.13
Total Grants and Donations	<u>1,240,659.13</u>
Total Shares, Grants and Donations	<u>1,240,659.13</u>
Total Income	<u>139,507,034.88</u>
Expenses	
Personnel Services	
Salaries and Wages	
Salaries and Wages-Regular	21,679,104.00
Salaries and Wages-Casual	1,502,040.00
Total Salaries and Wages	<u>23,181,144.00</u>
Other Compensation	
Personnel Economic Relief Allowance (PERA)	2,040,000.00
Representation Allowance (RA)	282,000.00
Transportation Allowance (TA)	282,000.00
Clothing/Uniform Allowance	510,000.00
Productivity Incentive Allowance	425,000.00
Honoraria	222,000.00
Overtime and Night Pay	480,000.00
Year End Bonus	1,931,762.00
Cash Gift	425,000.00
Directors and Committee Members' Fees	1,038,960.00
Other Bonuses and Allowances	3,370,907.00
Total Other Compensation	<u>11,007,629.00</u>
Personnel Benefit Contributions	
Retirement and Life Insurance Premiums	2,781,737.28
Pag-IBIG Contributions	102,000.00
PhilHealth Contributions	331,616.82
Employees Compensation Insurance Premiums	102,000.00
Total Personnel Benefit Contributions	<u>3,317,354.10</u>
Other Personnel Benefits	
Terminal Leave Benefits	1,078,162.31
Other Personnel Benefits	1,303,343.80
Total Other Personnel Benefits	<u>2,381,506.11</u>

Total Personnel Services	<u>39,887,633.21</u>	
Maintenance and Other Operating Expenses		
Traveling Expenses		
Traveling Expenses-Local	311,040.00	
Total Traveling Expenses	<u>311,040.00</u>	
Training and Scholarship Expenses		
Training Expenses	876,000.00	
Total Training and Scholarship Expenses	<u>876,000.00</u>	
Supplies and Materials Expenses		
Office Supplies Expenses	437,256.50	
Medical, Dental and Laboratory Supplies Expense	54,469.44	
Accountable Forms Expenses	524,520.00	
Fuel, Oil and Lubricants Expenses	971,205.71	
Chemical and Filtering Supplies Expenses	1,406,520.00	
Semi-Expendable Machinery and Equipment Expenses	1,016,657.42	
Semi-Expendable Furniture, Fixtures and Books Expenses	230,410.56	
Supplies and Materials for Water System Operations Expenses	10,002,777.80	
Other Supplies and Materials Expenses	115,124.90	
Total Supplies and Materials Expenses	<u>14,758,942.34</u>	
Utility Expenses		
Water Expenses	30,905.57	
Electricity Expenses	231,069.31	
Total Utility Expenses	<u>261,974.88</u>	
Communication Expenses		
Postage and Courier Services	7,200.00	
Telephone Expenses	136,800.00	
Total Communication Expenses	<u>144,000.00</u>	
Generation, Transmission and Distribution Expenses		
Generation, Transmission and Distribution Expenses	45,277,744.98	
Survey, Research, Exploration and Development Expenses		
Research, Exploration and Development Expenses	332,496.00	
Total Survey, Research, Exploration and Development Expenses	<u>332,496.00</u>	
Confidential, Intelligence and Extraordinary Expenses		
Extraordinary and Miscellaneous Expenses	139,680.00	
Total Confidential, Intelligence and Extraordinary Expenses	<u>139,680.00</u>	
Professional Services		
Legal Services	144,000.00	
Auditing Services	37,800.00	
Consultancy Services	576,000.00	
Other Professional Services	629,568.00	
Total Professional Services	<u>1,387,368.00</u>	
Repairs and Maintenance		
Repairs and Maintenance-Land Improvements	-	
Repairs and Maintenance-Infrastructure Assets	363,600.00	
Repairs and Maintenance-Buildings and Other Structures	220,200.00	
Repairs and Maintenance-Machinery and Equipment	352,401.60	
Repairs and Maintenance-Transportation Equipment	823,200.00	
Total Repairs and Maintenance	<u>1,759,401.60</u>	
Taxes, Insurance Premiums and Other Fees		
Taxes, Duties and Licenses	3,537,796.19	
Fidelity Bond Premiums	41,040.00	
Insurance Expenses	383,552.21	
Total Taxes, Insurance Premiums and Other Fees	<u>3,962,388.40</u>	

Other Maintenance and Operating Expenses		
Advertising, Promotional and Marketing Expenses		360,000.00
Printing and Publication Expenses		16,116.00
Representation Expenses		72,000.00
Membership Dues and Contributions to Organizations		31,828.80
Other Maintenance and Operating Expenses		100,800.00
Total Other Maintenance and Operating Expenses		<u>580,744.80</u>
Total Maintenance and Other Operating Expenses		<u>69,791,780.99</u>
Financial Expenses		
Financial Expenses		
Interest Expenses		5,369,901.90
Total Financial Expenses		<u>5,369,901.90</u>
Non-Cash Expenses		
Depreciation		
Depreciation-Land Improvements		82,233.04
Depreciation-Infrastructure Assets		6,151,055.70
Depreciation-Buildings and Other Structures		523,109.68
Depreciation-Machinery and Equipment		3,579,762.75
Depreciation-Transportation Equipment		367,654.52
Depreciation-Furniture, Fixtures and Books		5,155.32
Total Depreciation		<u>10,708,971.01</u>
Amortization		
Amortization-Intangible Assets		118,600.00
Total Amortization		<u>118,600.00</u>
Total Non-Cash Expenses		<u>10,827,571.01</u>
Total Expenses		<u>138,839,661.50</u>
Profit/(Loss)/Surplus(Deficit) Before Tax		667,373.38
Income Tax Expense		-
Profit/(Loss)/Surplus(Deficit) After Tax		<u>667,373.38</u>
Net Assistance/Subsidy		-
Net Income/(Loss)		<u>667,373.38</u>
Other Comprehensive Income/(Loss) for the Period		-
Comprehensive Income/(Loss)		<u>667,373.38</u>

Prepared by:


DONNELL G. JUNIO
 Corporate Budget Specialist B

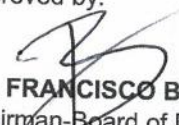
Certified Correct:


RALFIE C. RAPILO
 Senior Corporate Accountant A

Recommending Approval:


FRANCIS J. FERNANDEZ
 General Manager

Approved by:


DR. FRANCISCO B. ZARAGOZA
 Chairman-Board of Directors
 Under Board Res. No. ___ S. 2020