



Sasmuan Water District

2016 Budget



Projected Income Statement for 100 Service Connections For the year 2016

OPERATING REVENUES:	Average/ Month	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	TOTAL
METERED SALES	1,210,735.88	3,632,207.00	3,632,207.00	3,632,207.00	3,632,209.50	14,528,830.50
APPLICATION/REGISTRATION FEES	416.67	1,250.00	1,250.00	1,250.00	1,250.00	5,000.00
TAPPING FEE	1,250.00	3,750.00	3,750.00	3,750.00	3,750.00	15,000.00
RECONNECTION FEE	333.33	1,000.00	1,000.00	1,000.00	1,000.00	4,000.00
METER MAINTENANCE FEE	8,916.66	26,750.00	26,750.00	26,750.00	26,750.00	107,000.00
OTHER SALES OR SERVICES	166.67	500.00	500.00	500.00	500.00	2,000.00
SALES REVENUE	4,166.67	12,500.00	12,500.00	12,500.00	12,500.00	50,000.00
PENALTY FOR LATE PAYMENTS	6,053.67	18,161.00	18,161.00	18,161.00	18,161.15	72,644.15
FINES & ASSEST FOR LEGAL CONNETION	833.33	2,500.00	2,500.00	2,500.00	2,500.00	10,000.00
TOTAL	1,232,872.88	3,698,618.00	3,698,618.00	3,698,618.00	3,698,620.65	14,794,474.65
LESS EXPENSES:						
PERSONAL SERVICES	512,664.08	1,537,992.25	1,537,992.25	1,537,992.25	1,537,992.25	6,151,969.00
MAINTENANCE AND OTHER OPERATING EXPENSES	511,724.75	1,535,174.25	1,535,174.25	1,535,174.25	1,535,174.25	6,140,697.00
FINANCIAL EXPENSES	416.67	1,250.00	1,250.00	1,250.00	1,250.00	5,000.00
DEPRECIATION	169,533.33	508,600.00	508,600.00	508,600.00	508,600.00	2,034,400.00
TOTAL	1,194,338.83	3,583,016.50	3,583,016.50	3,583,016.50	3,583,016.50	14,332,066.00
UTILITY OPERATING INCOME	38,534.05	115,601.50	115,601.50	115,601.50	115,604.15	462,408.65
INTEREST INCOME	1,666.67	5,000.00	5,000.00	5,000.00	5,000.00	20,000.00
NET INCOME BEFORE INTEREST CHARGES	40,200.72	120,601.50	120,601.50	120,601.50	120,604.15	482,408.65
LESS: INTEREST ON LONG TERM DEBTS	20,437.00	61,311.00	61,311.00	61,311.00	61,311.00	245,244.00
NET INCOME	19,763.72	59,290.50	59,290.50	59,290.50	59,293.15	237,164.65

Prepared by:

MA. CORAZON S. BERNALTE
Senior Accounting Processor - A

Approved by:

BEDA M. CARLOS
General Manager D

CASH BUDGET FOR 100 SERVICE CONNECTIONS

For the year 2016

	Average/ Month	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Total
OPERATING REVENUES:						
COLLECTION OF WATER BILLS	1,210,735.87	3,632,208.00	3,632,208.00	3,632,208.00	3,632,206.50	14,528,830.50
COLLECTION OF APPLICATION/REGISTRATION FEES	416.67	1,250.00	1,250.00	1,250.00	1,250.00	5,000.00
COLLECTION OF TAPPING FEE	1,250.00	3,750.00	3,750.00	3,750.00	3,750.00	15,000.00
COLLECTION OF RECONNECTION FEE	333.33	1,000.00	1,000.00	1,000.00	1,000.00	4,000.00
COLLECTION OF METER MAINTENANCE FEE	8,916.67	26,750.00	26,750.00	26,750.00	26,750.00	107,000.00
COLLECTION OF FINES & ASSEST FOR LEGAL CONNECTIONS	833.33	2,500.00	2,500.00	2,500.00	2,500.00	10,000.00
COLLECTION OF OTHER SALES OR SERVICES	416.67	1,250.00	1,250.00	1,250.00	1,250.00	5,000.00
COLLECTION OF SALES REVENUES	4,166.66	12,500.00	12,500.00	12,500.00	12,500.00	50,000.00
COLLECTION OF GUARRANTY DEPOSITS	3,750.00	11,250.00	11,250.00	11,250.00	11,250.00	45,000.00
ESTIMATED INTEREST INCOME (DÉPOSITS)	1,666.67	5,000.00	5,000.00	5,000.00	5,000.00	20,000.00
COLLECTION OF OTHER RECEIVABLES (ARREARS)	285,000.00	855,000.00	855,000.00	855,000.00	855,000.00	3,420,000.00
TOTAL RECEIPTS	1,517,485.87	4,552,458.00	4,552,458.00	4,552,458.00	4,552,456.50	18,209,830.50
LESS EXPENSES:						
PERSONAL SERVICES	284,070.08	852,210.25	852,210.25	852,210.25	852,210.25	3,408,841.00
MAINTENANCE AND OTHER OPERATING EXPENSES	367,391.42	1,102,174.25	1,102,174.25	1,102,174.25	1,102,174.25	4,408,697.00
FINANCIAL EXPENSES	416.67	1,250.00	1,250.00	1,250.00	1,250.00	5,000.00
SALARIES AND WAGES - REGULAR	228,594.00	685,782.00	685,782.00	685,782.00	685,782.00	2,743,128.00
FUEL OR POWER PURCHASE FOR PUMPING	144,333.33	433,000.00	433,000.00	433,000.00	433,000.00	1,732,000.00
FRANCHISE TAX 2%	24,256.41	72,769.25	72,769.25	72,769.25	72,769.25	291,077.00
LWUA LOAN ACCT.#3-753	62,916.00	188,748.00	188,748.00	188,748.00	188,748.00	754,992.00
CASH RESERVES	36,322.08	108,966.00	108,966.00	108,966.00	108,966.92	435,864.92
CAPITAL EXPENDITURE	363,833.33	1,091,500.00	1,091,500.00	1,091,500.00	1,091,500.00	4,366,000.00
TOTAL DISBURSEMENT	1,512,133.32	4,536,399.75	4,536,399.75	4,536,399.75	4,536,400.67	18,145,599.92
NET RECEIPTS	5,352.55	16,058.25	16,058.25	16,058.25	16,055.83	64,230.58
CASH BALANCE, BEGINNING	4,166.66	50,000.00	66,058.25	82,116.50	98,174.75	50,000.00
CASH BALANCE, END	9,519.21	66,058.25	82,116.50	98,174.75	114,230.58	114,230.58

Prepared by:

MA. CORAZON S. BERNALTE
Senior Accounting Processor -A

Approved by:

BEDA M. CARLOS
General Manager

**SASMUAN WATER DISTRICT
BUDGET - 2016
COMPUTATION OF 100 SERVICE CONNECTIONS**

1. COLLECTION OF WATER BILLS

SUMMARY

JANUARY	1,193,274.00
FEBRUARY	1,196,401.50
MARCH	1,200,224.00
APRIL	1,204,394.00
MAY	1,208,216.50
JUNE	1,210,301.50
JULY	1,213,081.50
AUGUST	1,215,166.50
SEPTEMBER	1,217,946.50
OCTOBER	1,221,074.00
NOVEMBER	1,223,506.50
DECEMBER	1,225,244.00
TOTAL PROJECTED WATER SALES	14,528,830.50
COLLECTION EFFICIENCY 95%	13,802,388.98
OVERDUE BILLS	726,441.53
PENALTY RATE 10%	10%
PENALTY CHARGE	72,644.15
COLLECTION OF WATER BILLS	13,875,033.13
COLLECTION OF WATER SALES (PRIOR YEARS)	
ACCOUNTS RECEIVABLES BALANCE 2015	3,800,000.00
ESTIMATED COLLECTION RATE	90%
COLLECTION ON ACCOUNTS RECEIVABLES 2015	3,420,000.00
TOTAL COLLECTION OF WATER BILLS	17,295,033.13

2. OTHER SALES OR SERVICES**5,000.00****3. SALES REVENUES (Revenues derived from sale or service connection materials and etc.)****50,000.00****4. COLLECTION OF MISCELLANEOUS SERVICE REVENUES:**

PARTICULARS	N-GAS CODE	QUANTITY	RATE	AMOUNT
APPLICATION/REGISTRATION FEES	621-1	100	50.00	5,000.00
TAPPING FEE	628-1	100	150.00	15,000.00
RECONNECTION FEE	628-2	20	200.00	4,000.00
METER MAINTENANCE FEE	628-3	100	1,070.00	107,000.00
FINES, PENALTIES & ASSESS'T FOR LEGAL CONNECTION (TAMPERING)	649-2	1	10,000.00	10,000.00
CHANGE NAME	628-4	10	200.00	2,000.00
TOTAL MISCELLANEOUS SERVICE REVENUES				143,000.00
5. GUARANTEE DEPOSIT PAYABLES	426	100	450.00	45,000.00
6. INTEREST REVENUES				
Estimated Interest Revenues on Deposits				20,000.00
7. DEBT SERVICE				
Regular Loan (Acct. # 3-753)		11,206.00 x 12 months =	134,472.00	
Soft Loan (Acct. # 3-753)		7,731.00 x 12 months =	92,772.00	
Malusac Loan (Acct. # 4-2514)		43,979.00 x 12 months =	527,748.00	754,992.00
8. RESERVES				
3% Of Water Sales (Collections)		(14,528,830.50 X 3%)		435,864.92

9. CAPITAL EXPENDITURES FOR BUDGET 2016

1 GEN-SET		850,000.00
2 Lot acquired @ the back of Sta Lucia Pumping Station-Upgrading, back filling and fencing.		200,000.00
3 VFD controller : upgrading of motor control for Brgy Sto Tomas Pumping Station		150,000.00
4 VFD controller : upgrading of motor control for Brgy Sta Lucia Pumping Station		150,000.00
5 VFD controller : upgrading of motor control for Brgy Malusac Pumping Station		150,000.00
6 Replacement of 200 pcs water meters (for accurate reading)		195,000.00
7 CPU and LCD Monitor (Office)		50,000.00
8 3 pcs Chlorinator		150,000.00
9 Service materials includes H2O meter		1,450,000.00
10 EPSON L220 PRINTER (Admi)		20,000.00
11 2 units LX 310 + II printer (Commercial)		16,000.00
12 2 PCS L555 SERIES PRINTER	15,000.00	30,000.00
13 Repaint of SWD Reservior Tank located @ San Nicolas Ist, pumping station		80,000.00
14 Upgrading and fencing of pumping station No.01 @ San Nicolas Ist,Sasmuan, Pampanga		200,000.00
15 Replacement of motor boat and Re-paint of SWD Motor boat service		55,000.00
16 Rehabilitation of gate valves and fire hydrants and painting		100,000.00
17 3 PCS. BIXOLON THERMAL PRINTER	30,000.00	90,000.00
18 m3 mobile (electronic reading)	70,000.00	180,000.00
19 modification of meter system	10,000.00	10,000.00
20 Materials for maintenance for 5 pumping stations break, contactors and others		60,000.00
21 2 pcs. submersible motor brgy Malusac	95,000.00	190,000.00
22 2 pcs. submersible pump brgy Sta Lucia	120,000.00	240,000.00
TOTALS		4,616,000.00

PREPARED BY:

MA. CORAZON S. BERNALTE
Senior Accounting Processor - A

APPROVED BY:

BEDA M. CARLOS
General Manager

PROJECTED INCOME STATEMENT FOR 100 SERVICE CONNECTIONS

FOR THE BUDGET YEAR 2016

OPERATING REVENUES

2016

Account Code

639-1	Metered Sales	14,528,830.50
621	Application/Registration Fees	5,000.00
628-1	Tapping Fee	15,000.00
628-2	Reconnection Fee	4,000.00
628-3	Meter Maintenance Fee	107,000.00
628-4	Other Sales or Services	2,000.00
643	Sales Revenues	50,000.00
649-1	Penalty for Late Payments	72,644.15
649-2	Fines and Asses't for Legal Connection	10,000.00
	TOTAL OPERATING REVENUES	14,794,474.65

LESS EXPENSE

PERSONAL SERVICES

Account Code

701	Salaries and Wages - Regular	2,743,128.00
711	Personnel Economic Relief Allowance (PERA)	264,000.00
713	Representation Allowance	90,000.00
714	Transportation Allowance	90,000.00
715	Clothing/Uniform Allowance	55,000.00
716	Subsistence, Laundry & Quarter Allowance	396,000.00
717	Productivity Allowance	22,000.00
719	Other Bonuses and Allowances	707,188.00
720	Honoraria	257,040.00
723	Overtime and Night Pay	350,000.00
724	Cash Gift	55,000.00
725	Year End Bonus/Mid Year	457,188.00
731	Life and Retirement Insurance Contributions	329,175.00

732	Pag-ibig Contributions	13,200.00	
733	Philhealth Contributions	29,850.00	
734	EC Contributions	13,200.00	
749	Other Personnel Benefits - Incentives	280,000.00	
	SUBTOTAL PS	6,151,969.00	

MAINTENANCE AND OTHER OPERATING EXPENSES:

Account Code

751	Travelling Expense - Local	250,000.00	
753-1	Training Expense - SWD Personnel	215,000.00	
753-2	Training Expense - BOD	150,000.00	365,000.00
755	Office Supplies Expense	130,000.00	
756-1	Accountable Forms Expenses - Cashier	72,500.00	
756-2	Accountable Forms Expenses - Commercial	2,500.00	75,000.00
760	Medical Dental & Laboratory Supplies Expense	159,400.00	
761-1	Gasoline, Oil and Lubricants Expense	290,000.00	
	service vehicle		
761-2	gen-set	50,000.00	
761-3	SWDservice bangka	30,000.00	
761-4	SWD Honda bravo tricycle	90,000.00	460,000.00
765	Other Supplies Expenses	20,000.00	
766	Water Expense	21,840.00	
767-1	Electricity Expense - 3 Phase San Nicolas 1st	900,000.00	
767-2	Electricity Expense - Light Bill	168,000.00	
767-3	Electricity Expense - 3 Phase Sta. Lucia	372,000.00	
767-4	Electricity Expense - Single Phase Brgy Malusac	60,000.00	
767-5	Electricity Expense - Single Phase Brgy Sebitanan	50,000.00	
767-6	Electricity Expense - Single Phase Sto Tomas	300,000.00	1,850,000.00
768	Cooking Gas and Expenses	5,000.00	
771	Postage and Deliveries	5,000.00	
772-1	Telephone Expenses - Landline-436-0421	30,000.00	
772-2	Telephone Expenses - Landline-900-1101	30,000.00	60,000.00

773	Telephone Expenses - Mobile	10,000.00	
774	Internet Expense	5,000.00	
778	Membership Dues and Contributions to Organizations	40,000.00	
780	Advertising Expenses	37,500.00	
781	Printing and Binding Expenses	7,500.00	
782-1	Rent Expense-Service Vehicle	30,000.00	
782-2	Rent Expense-SWD Office	36,000.00	66,000.00
783-1	Representation Expenses - SWD Office	395,000.00	
783-2	Representation Expenses - BOD	219,360.00	
783-3	Representation Expenses - Brgy Malusac Pumping Station No.03	5,000.00	
783-4	Representation Expenses - Brgy Sebitanan Pumping Station No.04	5,000.00	624,360.00
784-1	Transpo and Delivery Expense - Meter Reading	3,600.00	
784-2	Transpo and Delivery Expense - Collector	6,000.00	
784-3	Transpo and Delivery Expense - Cashier	6,000.00	15,600.00
786	Subscription Expenses	11,500.00	
791	Legal Services	35,000.00	
792	Auditing Services	43,000.00	
796	Janitorial Services	5,000.00	
799-1	Other Professional Services - Engr. J. Manalang	63,000.00	
799-2	Other Professional Services - Job Order	226,920.00	289,920.00
802	Repairs and Maintenance - Land Improvements	45,000.00	
811	Repairs and Maintenance - Office Buildings	55,000.00	
821	Repairs and Maintenance - Office Equipment	45,000.00	
822	Repairs and Maintenance - Furniture and Fixtures	35,000.00	
823	Repairs and Maintenance - IT Equipment and Software	30,000.00	
826-1	Maintenance of Power Production Equipment	60,000.00	
826-2	Maintenance of Water Treatment Equipment	10,000.00	
826-3	Maintenance of Pumping Equipment	5,000.00	75,000.00
841	Maintenance of Motor Vehicle	200,000.00	
850-1	Maintenance of Reservoirs and Tanks	60,000.00	
850-2	Maintenance of Transmission and Distribution Mains	90,000.00	

850-3A	Maintenance of Services-SWD	120,000.00	
850-3B	Maintenance of Services-BRGY MALUSAC	60,000.00	
850-3C	Maintenance of Services-BRGY SEBITANAN	60,000.00	
850-4	Maintenance of Meters	5,000.00	
850-5	Maintenance of Hydrants	30,000.00	
850-6	Maintenance of Miscellaneous Plants	10,000.00	345,000.00
880	Donations	8,500.00	
884	Miscellaneous Expenses	165,000.00	
891	Taxes Duties and Licenses	291,077.00	
893	Insurance Expenses	32,500.00	
901	Bad Debts Expenses	65,000.00	
969	Gender and Development Program-Gad OTHER MOOE	67,000.00	
	SUBTOTAL MOOE	6,140,697.00	

Account Code

902	Depreciation Expense - Land Improvements	108,000.00	
913	Depreciation Expense-Agricultural and Marine Equipment	20,400.00	
919	Depreciation Expense - Leasehold Improvements Office Building	36,000.00	
921	Depreciation Expense - Office Equipment	30,000.00	
922	Depreciation Expense - Furniture and Fixtures	10,000.00	
923	Depreciation Expense - IT Equipment and Software	96,000.00	
926-1	Depreciation Expense - Power Production Equipment	144,000.00	
926-2	Depreciation Expense - Pumping Equipment	216,000.00	
926-3	Depreciation Expense - Water Treatment Equipment	144,000.00	504,000.00
929	Depreciation Expense - Communication Equipment	12,000.00	
940	Depreciation Expense - Other Machineries and Equipment	6,000.00	
941	Depreciation Expense - Motor Vehicle	96,000.00	
950-2	Depreciation Expense - Wells	312,000.00	
950-4	Depreciation Expense - Structures and Improvements - Pumping Plant	12,000.00	

950-5	Depreciation Expense - Structures and Improvements - Pumphouse	78,000.00	
950-9	Depreciation Expense - Reservoirs and Tanks	42,000.00	
950-A	Depreciation Expense - Transmission and Distributions Mains	384,000.00	
950-B	Depreciation Expense - Meters	210,000.00	
950-D	Depreciation Expense - Hydrants	54,000.00	
950-E	Depreciation Expense - Tools and Garage	24,000.00	1,116,000.00
	SUBTOTAL DEPRECIATION	2,034,400.00	

FINANCIAL EXPENSES

Account Code

971	Bank Charges	5,000.00
	TOTAL OPERATING EXPENSES	14,332,066.00
	UTILITY OPERATING EXPENSES	462,408.65
	ADD: OTHER INCOME	
	INTEREST INCOME	20,000.00
	NET INCOME FROM INTEREST CHARGES	482,408.65
	LESS: INTEREST ON LONG TERM DEBTS	245,244.00
	NET INCOME	237,164.65

PREPARED BY:

MA. CORAZON S. BERNALTE
Senior Accounting Processor - A

APPROVED BY:

BEDA M. CARLOS
GENERAL MANAGER D