



# Sasmuan Water District 2017 Budget



**BEDA M. CARLOS**  
**(GENERAL MANAGER-D)**

## PROJECTED INCOME STATEMENT FOR 150 SERVICE CONNECTIONS

**FOR THE BUDGET YEAR 2017**

### OPERATING REVENUES

2017

Account Code

639-1	Metered Sales	<b>15,763,532.90</b>
621	Application/Registration Fees	<b>7,500.00</b>
628-1	Tapping Fee	<b>22,500.00</b>
628-2	Reconnection Fee	<b>5,000.00</b>
628-3	Meter Maintenance Fee	<b>160,500.00</b>
628-4	Other Sales or Services	<b>2,000.00</b>
643	Sales Revenues	<b>50,000.00</b>
649-1	Penalty for Late Payments	<b>78,817.66</b>
649-2	Fines and Asses't for Legal Connection	<b>10,000.00</b>
	<b>TOTAL OPERATING REVENUES</b>	<b>16,099,850.56</b>

### LESS EXPENSE

#### PERSONAL SERVICES

Account Code

701	Salaries and Wages - Regular	<b>2,766,924.00</b>
711	Personnel Economic Relief Allowance (PERA)	<b>288,000.00</b>
713	Representation Allowance	<b>90,000.00</b>
714	Transportation Allowance	<b>90,000.00</b>
715	Clothing/Uniform Allowance	<b>60,000.00</b>
716	Subsistence, Laundry & Quarter Allowance	<b>432,000.00</b>
717	Productivity Allowance	<b>24,000.00</b>
719	Other Bonuses and Allowances	<b>451,731.00</b>
720	Honoraria	<b>347,760.00</b>
723	Overtime and Night Pay	<b>350,000.00</b>
724	Cash Gift	<b>60,000.00</b>
725	Year End Bonus/Mid Year	<b>461,154.00</b>
731	Life and Retirement Insurance Contributions	<b>332,031.00</b>

742	Terminal Leave Benefits		<b>300,000.00</b>	
732	Pag-ibig Contributions		<b>14,400.00</b>	
733	Philhealth Contributions		<b>29,100.00</b>	
734	EC Contributions		<b>14,400.00</b>	
749	Other Personnel Benefits - Incentives		<b>280,000.00</b>	

**SUBTOTAL PS**

**6,391,500.00**

**MAINTENANCE AND OTHER OPERATING EXPENSES:**

Account Code

751	Travelling Expense - Local		<b>250,000.00</b>	
753-1	Training Expense - SWD Personnel		<b>215,000.00</b>	
753-2	Training Expense - BOD		<b>150,000.00</b>	365,000.00
755	Office Supplies Expense		<b>130,000.00</b>	
756-1	Accountable Forms Expenses - Cashier		<b>72,500.00</b>	
756-2	Accountable Forms Expenses - Commercial		<b>2,500.00</b>	75,000.00
760	Medical Dental & Laboratory Supplies Expense		<b>181,000.00</b>	
761-1	Gasoline, Oil and Lubricants Expense	service vehicle	<b>290,000.00</b>	
761-2		gen-set	<b>50,000.00</b>	
761-3		SWDservice bangka	<b>45,000.00</b>	
761-4		SWD Honda bravo tricycle	<b>120,000.00</b>	505,000.00
765	Other Supplies Expenses		<b>20,000.00</b>	
766	Water Expense		<b>21,840.00</b>	
767-1	Electricity Expense - 3 Phase San Nicolas 1st		<b>1,020,000.00</b>	
767-2	Electricity Expense - Light Bill		<b>168,000.00</b>	
767-3	Electricity Expense - 3 Phase Sta. Lucia		<b>492,000.00</b>	
767-4	Electricity Expense - Single Phase Brgy Malusac		<b>66,000.00</b>	
767-5	Electricity Expense - Single Phase Brgy Sebitanan		<b>50,000.00</b>	
767-6	Electricity Expense - Single Phase Sto Tomas		<b>300,000.00</b>	2,096,000.00
768	Cooking Gas and Expenses		<b>5,000.00</b>	
771	Postage and Deliveries		<b>5,000.00</b>	
772-1	Telephone Expenses - Landline-436-0421		<b>30,000.00</b>	
772-2	Telephone Expenses - Landline-900-1101		<b>30,000.00</b>	60,000.00

773	Telephone Expenses - Mobile	<b>10,000.00</b>	
774	Internet Expense	<b>24,680.00</b>	
778	Membership Dues and Contributions to Organizations	<b>45,000.00</b>	
780	Advertising Expenses	<b>61,500.00</b>	
781	Printing and Binding Expenses	<b>7,500.00</b>	
782-1	Rent Expense-Service Vehicle	<b>72,000.00</b>	
782-2	Rent Expense-SWD Office	<b>72,000.00</b>	144,000.00
783-1	Representation Expenses - SWD Office	<b>587,000.00</b>	
783-2	Representation Expenses - BOD	<b>247,360.00</b>	
783-3	Representation Expenses - Brgy Malusac Pumping Station No.03	<b>7,500.00</b>	
783-4	Representation Expenses - Brgy Sebitanan Pumping Station No.04	<b>5,000.00</b>	846,860.00
784-1	Transpo and Delivery Expense - Meter Reading	<b>3,600.00</b>	
784-2	Transpo and Delivery Expense - Collector	<b>6,000.00</b>	
784-3	Transpo and Delivery Expense - Cashier	<b>6,000.00</b>	15,600.00
786	Subscription Expenses	<b>11,500.00</b>	
791	Legal Services	<b>42,000.00</b>	
792	Auditing Services	<b>87,000.00</b>	
796	Janitorial Services	<b>5,000.00</b>	
799-1	Other Professional Services - Engr. J. Manalang	<b>63,000.00</b>	
799-2	Other Professional Services - Job Order	<b>226,920.00</b>	289,920.00
802	Repairs and Maintenance - Land Improvements	45,000.00	
811	Repairs and Maintenance - Office Buildings	<b>55,000.00</b>	
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	<b>60,000.00</b>	
826-1	Maintenance of Power Production Equipment	<b>60,000.00</b>	
826-2	Maintenance of Water Treatment Equipment	<b>10,000.00</b>	
826-3	Maintenance of Pumping Equipment	<b>5,000.00</b>	75,000.00
841	Maintenance of Motor Vehicle	225,000.00	
850-1	Maintenance of Reservoirs and Tanks	<b>60,000.00</b>	
850-2	Maintenance of Transmission and Distribution Mains	<b>126,000.00</b>	

850-3A	Maintenance of Services-SWD	<b>150,000.00</b>	
850-3B	Maintenance of Services-BRGY MALUSAC	<b>60,000.00</b>	
850-3C	Maintenance of Services-BRGY SEBITANAN	<b>60,000.00</b>	
850-4	Maintenance of Meters	<b>15,000.00</b>	
850-5	Maintenance of Hydrants	<b>102,000.00</b>	
850-6	Maintenance of Miscellaneous Plants	<b>55,000.00</b>	628,000.00
880	Donations	<b>8,500.00</b>	
884	Miscellaneous Expenses	165,000.00	
891	Taxes Duties and Licenses	<b>325,285.00</b>	
893	Insurance Expenses	32,500.00	
901	Bad Debts Expenses	<b>65,000.00</b>	
	<b>SUBTOTAL MOOE</b>	<b>7,068,685.00</b>	

Account Code

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

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

**FINANCIAL EXPENSES**

Account Code

971	Bank Charges	<b>5,000.00</b>
	<b>TOTAL OPERATING EXPENSES</b>	<b><u>15,499,585.00</u></b>
	UTILITY OPERATING EXPE	<b>600,265.56</b>
	ADD: OTHER INCOME	
	INTEREST INCOME	<b>35,000.00</b>
	<b>NET INCOME FROM INTEREST CHARGES</b>	<b><u>635,265.56</u></b>
	LESS: INTEREST ON LONG TERM DEBTS	<b><u>323,708.00</u></b>
	<b>NET INCOME</b>	<b><u><u>311,557.56</u></u></b>

PREPARED BY:

MA. CORAZON S/BERNALTE  
Senior Accounting Processor - A

APPROVED BY:

BEDA M. CARLOS  
GENERAL MANAGER D

**SASMUAN WATER DISTRICT  
BUDGET - 2017  
COMPUTATION OF 150 SERVICE CONNECTIONS**

**1. COLLECTION OF WATER BILLS  
SUMMARY**

JANUARY	1,291,242.95
FEBRUARY	1,295,412.95
MARCH	1,298,887.95
APRIL	1,302,362.95
MAY	1,305,837.95
JUNE	1,309,312.95
JULY	1,314,525.45
AUGUST	1,319,737.95
SEPTEMBER	1,323,212.95
OCTOBER	1,328,425.45
NOVEMBER	1,334,680.45
DECEMBER	1,339,892.95
<b>TOTAL PROJECTED WATER SALES</b>	<b>15,763,532.90</b>
<b>COLLECTION EFFICIENCY 95%</b>	<b>14,975,356.26</b>
OVERDUE BILLS	788,176.65
PENALTY RATE 10%	10%
<b>PENALTY CHARGE</b>	<b>78,817.66</b>
<b>COLLECTION OF WATER BILLS</b>	<b>15,054,173.92</b>
COLLECTION OF WATER SALES ( PRIOR YEARS )	
ACCOUNTS RECEIVABLES BALANCE 2016	5,200,000.00
ESTIMATED COLLECTION RATE	90%
<b>COLLECTION ON ACCOUNTS RECEIVABLES 2016</b>	<b>4,680,000.00</b>
<b>TOTAL COLLECTION OF WATER BILLS</b>	<b>19,734,173.92</b>

<b>2. OTHER SALES OR SERVICES</b>				<b>5,000.00</b>
<b>3. SALES REVENUES (Revenues derived from sale or service connection materials and etc.)</b>				<b>50,000.00</b>
<b>4. COLLECTION OF MISCELLANEOUS SERVICE REVENUES:</b>				
<b>PARTICULARS</b>	<b>N-GAS CODE</b>	<b>QUANTITY</b>	<b>RATE</b>	<b>AMOUNT</b>
APPLICATION/REGISTRATION FEES	621-1	150	50.00	7,500.00
TAPPING FEE	628-1	150	150.00	22,500.00
RECONNECTION FEE	628-2	25	200.00	5,000.00
METER MAINTENANCE FEE	628-3	150	1,070.00	160,500.00
FINES, PENALTIES & ASSESS'T FOR LEGAL CONNECTION (TAMPERING)	649-2	1	10,000.00	10,000.00
CHANGE NAME	628-4	10	200.00	<u>2,000.00</u>
<b>TOTAL MISCELLANEOUS SERVICE REVENUES</b>				<b>207,500.00</b>
<b>5. GUARANTEE DEPOSIT PAYABLES</b>	426	150	450.00	<b>67,500.00</b>
<b>6. INTEREST REVENUES</b>				
Estimated Interest Revenues on Deposits				<b>20,000.00</b>
<b>7. DEBT SERVICE</b>				
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	
NLIF-DOH (Acct. #9-0011)		8,334.00 x 12 months =	100,008.00	
NLIF-PSF (Acct. #9-0116)			361,183.00	<b>1,216,183.00</b>
<b>8. RESERVES</b>				
3% Of Water Sales ( Collections )		(16,237,260.40 X 3%)		<b>487,117.81</b>



**9. CAPITAL EXPENDITURES FOR BUDGET 2017**

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 Replacement/elevation of water meters (for accurate reading)		120,000.00
4 CPU and LCD Monitor (Office)		50,000.00
5 2 pcs Chlorinator		70,000.00
6 Service materials includes H2O meter		1,200,000.00
7 EPSON L220 PRINTER (Admi)		25,000.00
8 LX 310 + II printer (Commercial)		32,000.00
9 2 PCS L555 SERIES PRINTER	15,000.00	30,000.00
10 Additional IT Equipment and Software		175,000.00
11 Repaint of SWD Reservoir Tank located @ San Nicolas Ist, pumping station		80,000.00
12 Upgrading and fencing of pumping station No.01 @ San Nicolas Ist,Sasmuan, Pampanga		200,000.00
13 Replacement of motor boat and Re-paint of SWD Motor boat service		55,000.00
14 Rehabilitation of gate valves and fire hydrants and painting		200,000.00
15 Additional extension for Pipelaying works-Transmission and Distribution Mains		300,000.00
16 Leasehold improvements (Repaint, renovation and repair) of SWD office		150,000.00
17 3 PCS. BIXOLON THERMAL PRINTER	30,000.00	90,000.00
18 m3 mobile (electronic reading )	70,000.00	210,000.00
19 modification of meter system	10,000.00	10,000.00
20 Materials for maintenance for 5 pumping stations break, contactors and others		150,000.00
21 Purchased of SWD service tricycle		150,000.00
22 Water Pump Electric		40,000.00
23 Jack hammer heavy duty		190,000.00
24 SWD service vehicle		1,500,000.00
Engine: 2.5 Diesel M/T/Model:IGD-FTV/Transmission: 5-speed M/T		
	<b>TOTALS</b>	<u>6,077,000.00</u>

**PREPARED BY:**

MA. CORAZON S. BERNALTE  
Senior Accounting Processor - A

**APPROVED BY:**

BEDA M. CARLOS  
General Manager

## Projected Income Statement for 150 Service Connections For the year 2017

OPERATING REVENUES:	Average/ Month	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	TOTAL
METERED SALES	1,313,627.74	3,940,883.00	3,940,883.00	3,940,883.00	3,940,883.90	15,763,532.90
APPLICATION/REGISTRATION FEES	625.00	1,875.00	1,875.00	1,875.00	1,875.00	7,500.00
TAPPING FEE	1,875.00	5,625.00	5,625.00	5,625.00	5,625.00	22,500.00
RECONNECTION FEE	416.67	1,250.00	1,250.00	1,250.00	1,250.00	5,000.00
METER MAINTENANCE FEE	13,375.00	40,125.00	40,125.00	40,125.00	40,125.00	160,500.00
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	6,568.13	19,704.00	19,704.00	19,704.00	19,705.66	78,817.66
FINES & ASSEST FOR LEGAL CONNETION	833.33	2,500.00	2,500.00	2,500.00	2,500.00	10,000.00
<b>TOTAL</b>	<b>1,341,654.21</b>	<b>4,024,962.00</b>	<b>4,024,962.00</b>	<b>4,024,962.00</b>	<b>4,024,964.56</b>	<b>16,099,850.56</b>
<b>LESS EXPENSES:</b>						
PERSONAL SERVICES	532,625.00	1,597,875.00	1,597,875.00	1,597,875.00	1,597,875.00	6,391,500.00
MAINTENANCE AND OTHER OPERATING EXPENSES	589,057.08	1,767,171.25	1,767,171.25	1,767,171.25	1,767,171.25	7,068,685.00
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
<b>TOTAL</b>	<b>1,291,632.08</b>	<b>3,874,896.25</b>	<b>3,874,896.25</b>	<b>3,874,896.25</b>	<b>3,874,896.25</b>	<b>15,499,585.00</b>
<b>UTILITY OPERATING INCOME</b>	<b>50,022.13</b>	<b>150,065.75</b>	<b>150,065.75</b>	<b>150,065.75</b>	<b>150,068.31</b>	<b>600,265.56</b>
INTEREST INCOME	2,916.67	8,750.00	8,750.00	8,750.00	8,750.00	35,000.00
<b>NET INCOME BEFORE INTEREST CHARGES</b>	<b>52,938.80</b>	<b>158,815.75</b>	<b>158,815.75</b>	<b>158,815.75</b>	<b>158,818.31</b>	<b>635,265.56</b>
LESS: INTEREST ON LONG TERM DEBTS	26,975.67	80,927.00	80,927.00	80,927.00	80,927.00	323,708.00
<b>NET INCOME</b>	<b>25,963.13</b>	<b>77,888.75</b>	<b>77,888.75</b>	<b>77,888.75</b>	<b>77,891.31</b>	<b>311,557.56</b>

Prepared by:

MA. CORAZON S. BERNALTE  
Senior Accounting Processor - A

Approved by:

BECA M. CARLOS  
General Manager D

## CASH BUDGET FOR 150 SERVICE CONNECTIONS

For the year 2017

OPERATING REVENUES:	Average/ Month	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Total
COLLECTION OF WATER BILLS	1,313,627.74	3,940,883.00	3,940,883.00	3,940,883.00	3,940,883.90	15,763,532.90
COLLECTION OF APPLICATION/REGISTRATION FEES	625.00	1,875.00	1,875.00	1,875.00	1,875.00	7,500.00
COLLECTION OF TAPPING FEE	1,875.00	5,625.00	5,625.00	5,625.00	5,625.00	22,500.00
COLLECTION OF RECONNECTION FEE	416.67	1,250.00	1,250.00	1,250.00	1,250.00	5,000.00
COLLECTION OF METER MAINTENANCE FEE	13,375.00	40,125.00	40,125.00	40,125.00	40,125.00	160,500.00
COLLECTION OF FINES & ASSES'T FOR LEGAL CONNECTIONS	3,333.33	10,000.00	10,000.00	10,000.00	10,000.00	40,000.00
COLLECTION FOR CHANGE NAME	333.33	1,000.00	1,000.00	1,000.00	1,000.00	4,000.00
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	4,166.67	12,500.00	12,500.00	12,500.00	12,500.00	50,000.00
COLLECTION OF GUARRANTY DEPCSITS	5,625.00	16,875.00	16,875.00	16,875.00	16,875.00	67,500.00
ESTIMATED INTEREST INCOME (DEPOSITS)	1,666.66	5,000.00	5,000.00	5,000.00	5,000.00	20,000.00
COLLECTION OF OTHER RECEIVABLES(ARREARS)	427,500.00	1,282,500.00	1,282,500.00	1,282,500.00	1,282,500.00	5,130,000.00
<b>TOTAL RECEIPTS</b>	<b>1,772,961.07</b>	<b>5,318,883.00</b>	<b>5,318,883.00</b>	<b>5,318,883.00</b>	<b>5,318,883.90</b>	<b>21,275,532.90</b>
<b>LESS EXPENSES:</b>						
PERSONAL SERVICES	302,048.00	906,144.00	906,144.00	906,144.00	906,144.00	<b>3,624,576.00</b>
MAINTENANCE AND OTHER OPERATING EXPENSES	397,158.33	1,191,475.00	1,191,475.00	1,191,475.00	1,191,475.00	4,765,900.00
FINANCIAL EXPENSES	416.67	1,250.00	1,250.00	1,250.00	1,250.00	<b>5,000.00</b>
SALARIES AND WAGES - REGULAR	230,577.00	691,731.00	691,731.00	691,731.00	691,731.00	<b>2,766,924.00</b>
FUEL OR POWER PURCHASE FOR PUMPING	164,833.33	494,500.00	494,500.00	494,500.00	494,500.00	<b>1,978,000.00</b>
FRANCHISE TAX 2%	27,107.08	81,321.25	81,321.25	81,321.25	81,321.25	<b>325,285.00</b>
LWUA LOAN ACCT.#3-753	101,348.58	304,045.75	304,045.75	304,045.75	304,045.75	<b>1,216,183.00</b>
CASH RESERVES	39,408.83	118,226.00	118,226.00	118,226.00	118,227.99	<b>472,905.99</b>
CAPITAL EXPENDITURE	506,416.67	1,519,250.00	1,519,250.00	1,519,250.00	1,519,250.00	<b>6,077,000.00</b>
<b>TOTAL DISBURSEMENT</b>	<b>1,769,314.49</b>	<b>5,307,943.00</b>	<b>5,307,943.00</b>	<b>5,307,943.00</b>	<b>5,307,944.99</b>	<b>21,231,773.99</b>
<b>NET RECEIPTS</b>	<b>3,646.58</b>	<b>10,939.00</b>	<b>10,939.00</b>	<b>10,939.00</b>	<b>10,941.91</b>	<b>43,758.91</b>
CASH BALANCE, BEGINNING	<b>4,166.66</b>	<b>50,000.00</b>	<b>60,939.00</b>	<b>71,878.00</b>	<b>82,817.00</b>	<b>50,000.00</b>
CASH BALANCE, END	<b>7,813.24</b>	<b>60,939.00</b>	<b>71,878.00</b>	<b>82,817.00</b>	<b>93,758.91</b>	<b>93,758.91</b>

Prepared by:

MA. CORAZON S. BERNALTE  
Senior Accounting Processor -A

Approved by:

BEDA M. CARLOS  
General Manager