

**Republic of the Philippines**  
**KOLAMBUGAN WATER DISTRICT**

**Kolambugan, Lanao del Norte**

**TIN: 004-365-844-000**

**CCC No. 539**



**CY 2022 BUDGET**

**Approved as per BOD Resolution No. 39 s.2021**

**Dated November 11, 2021**



Republic of the Philippines  
**KOLAMBUGAN WATER DISTRICT**  
(GOVERNMENT OWNED & CONTROLLED CORP.)  
Kolambugan, Lanao del Norte  
TIN: 004-365-844 CCC No. 539

**EXCERPTS FROM THE MINUTES OF THE REGULAR MEETING OF THE BOARD OF DIRECTORS OF KOLAMBUGAN WATER DISTRICT HELD ON NOVEMBER 11, 2021 AT KOLAMBUGAN WATER DISTRICT, KOLAMBUGAN, LANA DEL NORTE.**

PRESENT: Dir. Fernandito R. Ridao - Chairman (Presiding)  
Dir. Tindug O. Macarambon - Vice Chairman  
Dir. Ma. Alma C. Omictin - Secretary  
Dir. Vicente P. Mejorada - BOD Member

Other Present: Ma. Jaeva C. Quintas - Acting General Manager

**BOARD RESOLUTION NO. 39 S.2021**

**RESOLUTION APPROVING THE KOLAMBUGAN WATER DISTRICT ANNUAL BUDGET FOR THE YEAR 2022 AMOUNTING TO TWENTY ONE MILLION SIX HUNDRED TWENTY NINE THOUSAND FOUR HUNDRED FIFTY SEVEN AND 42/100 ONLY (P 21,629,457.42).**

**WHEREAS**, the Board of Directors of Kolambugan Water District discussed and deliberated the Proposed Budget for the Calendar Year 2022 submitted by the management for approval;

**WHEREAS**, after due deliberation, proper adjustments and thorough scrutiny, it was –

**RESOLVED AS IT IS HEREBY RESOLVED**, approving the aforementioned proposed 2022 Annual Budget amounting to Twenty One Million Six Hundred Twenty Nine Thousand Four Hundred Fifty Seven and 42/100 only (P 21,629,457.42). Breakdown is as follows:

Operation and Maintenance Expenses	P 14,196,970.51
Capital Expenditures	4,534,000.00
Financial Expense	3,600.00
Debt Service	1,054,956.00
Inventory	1,266,165.00
Reserve	453,765.91
Trust Fund	<u>120,000.00</u>
<b>Total</b>	<b><u>P 21,629,457.42</u></b>

**RESOLVED FURTHER** to direct the management to abide with the Commission on Audit regulations in the disbursement.

**ADOPTED UNANIMOUSLY** this 11<sup>th</sup> day of **November 2021** on motion of Dir. Ma. Alma C. Omictin and duly seconded by Dir. Mejorada.

I hereby certify to the correctness of the foregoing.

ATTESTED BY:

  
**DIR. TINDUG O. MACARAMBON**  
BOD Vice Chairman

  
**DIR. MA. ALMA C. OMICTIN**  
BOD SECRETARY

APPROVED BY:

  
**DIR. VICENTE P. MEJORADA**  
BOD Member

  
**DIR. FERNANDITO R. RIDAO**  
BOD Chairman



## SCHEDULE OF SALARIES AND WAGES

<b>50101010 - SALARIES AND WAGES REGULAR</b>	SSL V Second Tranche National Budget Circular No. 584 dated January 6, 2021	SSL V Third Tranche National Budget Circular No.579 dated _____
1 General Manager D - SG 24 Step 1 (Vacant)	86,742.00	88,410.00
2 Cashier A - SG 16 Step 3 (MJQ)	37,465.00	38,987.00
3 Corporate Accounts Analyst - SG 13 Step 1 (KJG)	28,276.00	29,798.00
4 Utilities/ Customer Service Assistant - SG 8 Step 2 (FMC)	18,417.00	19,170.00
5 Water Resources Facilities Operator - SG 6 Step 6 (FGA)	16,832.00	17,535.00
6 Engineering Aide A - SG 6 Step 1 (RBC)	16,200.00	16,877.00
7 Administrative Aide IV - SG 4 Step 1 (For Creation)		14,993.00
8 Utilities/ Customer Service Assistant E - SG 4 Step 1 (For Creation)		14,993.00
9 Utility Worker B - SG 1 Step 6 (RRA)	12,545.00	13,049.00
10 Utility Worker B - SG 1 Step 6 (AQB)	12,545.00	13,049.00
11 Utility Worker B - SG 1 Step 2 (RAC)	12,034.00	12,621.00
12 Utility Worker B - SG 1 Step 2 (MLG)	12,034.00	12,621.00
13 Utility Worker B - SG 1 Step 1 (For Creation)	12,034.00	12,517.00
14 Utility Worker B - SG 1 Step 1 (For Creation)	12,034.00	12,517.00
<i>Total Monthly Payroll</i>	<i>277,158.00</i>	<i>317,137.00</i>
	x 12 months	x 12 months
<b>GRAND TOTAL ANNUAL PAYROLL</b>	<b>3,325,896.00</b>	<b>3,805,644.00</b>

APPROVED AS PER BOARD RESOLUTION NO. 39 s. 2021 DATED NOVEMBER 11, 2021

**EMPLOYEES' OTHER COMPENSATION AND BENEFITS**

50102010	<b>Personal Economic Relief Allowance (PERA)</b> (14 x 2,000.00 x 12 mos.)	336,000.00
50102020	<b>Representation Allowance</b> (5,000.00 x 12 mos.)	60,000.00
50102030	<b>Transportation Allowance</b> (5,000.00 x 12 mos.)	60,000.00
50102040	<b>Clothing/Uniform Allowance</b> (14 x 6,000.00)	84,000.00
	<b>Honoraria</b>	
50102100	Chairperson (1,728.00 x 2 meetings x 12 mos.) Four (4) BODs x 1,440.00 x 2 meetings x 12 mos. Performance Based Bonus	299,568.00
50102110	<b>Hazard Pay</b> (10 x 350 x 3 months)	223,400.00
50102120	<b>Longevity Pay</b> (2 x 5,000.00)	10,000.00
50102140	<b>Year End Bonus</b>	317,137.00
50102150	<b>Cash Gift</b> (14 x 5,000.00)	70,000.00
50102990	<b>Other Bonuses and Allowances</b> Performance Based Bonus (PBB)	206,139.05
50104030	<b>Terminal Leave Benefits</b>	155,314.31
	<b>Other Personnel Benefits</b>	
50104990	Mid-Year Bonus Productivity Enhancement Incentive (PEI) (15 x 5,000.00)	317,137.00 75,000.00

**KOLAMBUGAN WATER DISTRICT**  
*CORPORATE SOCIAL RESPONSIBILITY (CSR) AND*  
*HUMAN RESOURCE DEVELOPMENT (HRD)*

<b>1. CSC 122nd Anniversary Celebration</b>	125,000.00
*Family Day	
*Team Building	
*Sports Fest (LANAWAD)	
<b>2. Brigada Skwela SY 2022-2023</b>	5,000.00
<b>3. Coastal and Water Source Clean-up</b>	10,000.00
<b>4. Tree Planting</b>	5,000.00
<b>6. Human Resource Development (HRD)</b>	
*2022 Year-end evaluation & CY 2023 Planning	90,000.00
PRIME-HRM	65,000.00
<b>TOTAL</b>	<b>300,000.00</b>

**APPROVED AS PER BOARD RESOLUTION NO. 39 s. 2021 DATED NOVEMBER 11, 2021**

**50103010 - RETIREMENT AND LIFE INSURANCE PREMIUMS**

						<b>Annual</b>	
1	General Manager (Vacant)	88,410.00	x	12%	x	12 mos.	127,310.40
2	Cashier A	38,987.00	x	12%	x	12 mos.	56,141.28
3	Corporate Accounts Analyst Utilities/Customer Service	29,798.00	x	12%	x	12 mos.	42,909.12
4	Assistant C	19,170.00	x	12%	x	12 mos.	27,604.80
5	Water Resources Facilities Operator	17,535.00	x	12%	x	12 mos.	25,250.40
6	Engineering Aide A	16,877.00	x	12%	x	12 mos.	24,302.88
7	Utilities/Customer Service Assistant E (For Creation)	14,993.00	x	12%	x	12 mos.	21,589.92
8	Administrative Assistant IV (For Creation)	14,993.00	x	12%	x	12 mos.	21,589.92
9	Utility Worker B	13,049.00	x	12%	x	12 mos.	18,790.56
10	Utility Worker B	13,049.00	x	12%	x	12 mos.	18,790.56
11	Utility Worker B	12,621.00	x	12%	x	12 mos.	18,174.24
12	Utility Worker B	12,621.00	x	12%	x	12 mos.	18,174.24
13	Utility Worker B (For Creation)	12,517.00	x	12%	x	12 mos.	18,024.48
14	Utility Worker B (For Creation)	12,517.00	x	12%	x	12 mos.	18,024.48
<b>TOTAL</b>						<b><u>456,677.28</u></b>	

**50103040 - Employees Compensation Insurance Premiums**

1	General Manager (Vacant)	100.00	x	12 mos.	1,200.00
2	Cashier A	100.00	x	12 mos.	1,200.00
3	Corporate Accounts Analyst Utilities/Customer Service	100.00	x	12 mos.	1,200.00
4	Assistant C	100.00	x	12 mos.	1,200.00
5	Water Resources Facilities Operator	100.00	x	12 mos.	1,200.00
6	Engineering Aide A	100.00	x	12 mos.	1,200.00
7	Utilities/Customer Service Assistant E (For Creation)	100.00	x	12 mos.	1,200.00
8	Administrative Assistant IV For Creation)	100.00	x	12 mos.	1,200.00
9	Utility Worker B	100.00	x	12 mos.	1,200.00
10	Utility Worker B	100.00	x	12 mos.	1,200.00
11	Utility Worker B	100.00	x	12 mos.	1,200.00
12	Utility Worker B	100.00	x	12 mos.	1,200.00
13	Utility Worker B (For Creation)	100.00	x	12 mos.	1,200.00
14	Utility Worker B (For Creation)	100.00	x	12 mos.	1,200.00
<b>TOTAL</b>					<b><u>16,800.00</u></b>

**APPROVED AS PER BOARD RESOLUTION NO. 39 s. 2021 DATED NOVEMBER 11, 2021**

**50103030 - PHILHEALTH CONTRIBUTIONS**

						<b>Annual</b>
1	General Manager (Vacant)	88,410.00	x	1.75%	x 12 mos.	18,566.10
2	Cashier A	38,987.00	x	1.75%	x 12 mos.	8,187.27
3	Corporate Accounts Analyst	29,798.00	x	1.75%	x 12 mos.	6,257.58
4	Utilities/Customer Service Assistant C	19,170.00	x	1.75%	x 12 mos.	4,025.70
5	Water Resources Facilities Operator	17,535.00	x	1.75%	x 12 mos.	3,682.35
6	Engineering Aide A	16,877.00	x	1.75%	x 12 mos.	3,544.17
7	Utilities/Customer Service Assistant E (For Creation)	14,993.00	x	1.75%	x 12 mos.	3,148.53
8	Administrative Aide IV (For Creation)	14,993.00	x	1.75%	x 12 mos.	3,148.53
9	Utility Worker B	13,049.00	x	1.75%	x 12 mos.	2,740.29
10	Utility Worker B	13,049.00	x	1.75%	x 12 mos.	2,740.29
11	Utility Worker B	12,621.00	x	1.75%	x 12 mos.	2,650.41
12	Utility Worker B	12,621.00	x	1.75%	x 12 mos.	2,650.41
13	Utility Worker B (For Creation)	12,517.00	x	1.75%	x 12 mos.	2,628.57
14	Utility Worker B (For Creation)	12,517.00	x	1.75%	x 12 mos.	2,628.57
<b>TOTAL</b>						<b><u><u>66,598.77</u></u></b>

**50103020 - PAG-IBIG CONTRIBUTIONS**

1	General Manager (Vacant)	150.00	x	12 mos.	1,800.00
2	Cashier A	150.00	x	12 mos.	1,800.00
3	Corporate Accounts Analyst	150.00	x	12 mos.	1,800.00
4	Utilities/Customer Service Assistant C	150.00	x	12 mos.	1,800.00
5	Water Resources Facilities Operator	150.00	x	12 mos.	1,800.00
6	Engineering Aide A	150.00	x	12 mos.	1,800.00
7	Utilities/Customer Service Assistant E (For Creation)	150.00	x	12 mos.	1,800.00
8	Administrative Assistant IV (For Creation)	150.00	x	12 mos.	1,800.00
9	Utility Worker B	150.00	x	12 mos.	1,800.00
10	Utility Worker B	150.00	x	12 mos.	1,800.00
11	Utility Worker B	150.00	x	12 mos.	1,800.00
12	Utility Worker B	150.00	x	12 mos.	1,800.00
13	Utility Worker B (For Creation)	150.00	x	12 mos.	1,800.00
14	Utility Worker B (For Creation)	150.00	x	12 mos.	1,800.00
<b>TOTAL</b>					<b><u><u>27,000.00</u></u></b>

APPROVED AS PER BOARD RESOLUTION NO. 39 s. 2021 DATED NOVEMBER 11, 2021

**SCHEDULE OF MAINTENANCE AND OTHER OPERATING EXPENSES**  
*BUDGET FOR CALENDAR YEAR 2021*

	<b>ANNUAL</b>
50101010 SALARIES AND WAGES - REGULAR	3,805,644.00
50101020 SALARIES AND WAGES - CASUAL	402,000.00
50102010 PERSONAL ECONOMIC RELIEF ALLOWANCE	336,000.00
50102020 REPRESENTATION ALLOWANCE	60,000.00
50102030 TRANSPORTATION ALLOWANCE	60,000.00
50102040 CLOTHING/UNIFORM ALLOWANCE	84,000.00
50102100 HONORARIA	299,568.00
50102110 HAZARD PAY	223,400.00
50102120 LONGEVITY PAY	10,000.00
50102130 OVERTIME AND NIGHT PAY	460,000.00
50102140 YEAR END BONUS	317,137.00
50102150 CASH GIFT	70,000.00
50102990 OTHER BONUSES AND ALLOWANCES	206,139.05
50103010 RETIREMENT AND LIFE INSURANCE PREMIUMS	456,677.28
50103020 PAG-IBIG CONTRIBUTIONS	27,000.00
50103030 PHILHEALTH CONTRIBUTIONS	66,598.77
50103040 EMPLOYEES COMPENSATION INSURANCE PREM.	16,800.00
50104030 TERMINAL LEAVE BENEFITS	155,314.31
50104990 OTHER PERSONNEL BENEFITS	392,137.00
50201010 TRAVELING EXPENSES - LOCAL	268,400.00
50202010 TRAINING EXPENSES	182,000.00
50203010 OFFICE SUPPLIES EXPENSE	120,000.00
50203020 NON-ACCOUNTABLE FORMS EXPENSE	33,000.00
50203070 DRUGS AND MEDICINES EXPENSE	20,000.00
50203090 FUEL, OIL AND OTHER LUBRICANTS	90,800.00
50203130 CHEMICAL AND FILTERING SUPPLIES EXPENSE	124,350.00
50204010 WATER EXPENSE	20,000.00
50204020 ELECTRICITY EXPENSE	4,000,000.00
50205010 POSTAGE AND COURIER EXPENSE	5,000.00
50205020 TELEPHONE EXPENSE	110,400.00
50205030 INTERNET SUBSCRIPTION EXPENSES	50,000.00
50205040 CABLE, SATELLITE, TELEGRAPH & RADIO EXP.	6,000.00
50210030 EXTRAORDINARY AND MISCELLANEOUS EXP.	20,000.00
50211010 LEGAL SERVICES	20,000.00
50211020 AUDITING SERVICES	50,000.00
50215010 TAXES, DUTIES & LICENSES	336,195.10
50215020 FIDELITY BOND PREMIUMS	15,000.00
50215030 INSURANCE EXPENSE	20,000.00
50299020 PRINTING AND PUBLICATION EXPENSE	221,500.00
50299030 REPRESENTATION EXPENSE	124,000.00
50299040 TRANSPORTATION AND DELIVERY EXPENSE	100,000.00
50299050 RENT/LEASE EXPENSE	173,200.00
50299060 MEMBERSHIP DUES & CONTRIBUTION TO ORG.	15,000.00
50299990 OTHER MAINTENANCE & OPERATING EXP.	300,000.00
50213030 R&M - INFRASTRUCTURE ASSETS	123,150.00
50213040 R&M - BUILDING & OTHER STRUCTURES	133,550.00
50213050 R&M - MACHINERY & OTHER EQUIPMENTS	31,400.00
50213060 R&M - TRANSPORTATION EQUIPMENT	25,610.00
50213210 R&M - MACHINERY (SEMI-EXPENDABLE)	10,000.00
	<b>14,196,970.51</b>

APPROVED AS PER BOARD RESOLUTION NO. 39 s. 2021 DATED NOVEMBER 11, 2021



**KOLAMBUGAN WATER DISTRICT**  
**PROJECTED CASH FLOW**  
**BUDGET YEAR 2022**

	FIRST QUARTER	SECOND QUARTER	THIRD QUARTER	FOURTH QUARTER	TOTAL
Billings	3,912,340.35	3,951,697.40	4,006,021.55	4,051,551.50	15,921,610.80
Collection Efficiency	95%	95%	95%	95%	95%
<b>RECEIPTS:</b>					
Income from WS	3,716,723.33	3,754,112.53	3,805,720.47	3,848,973.93	15,125,530.26
Fines & Penalties	49,704.05	47,389.25	50,026.35	43,015.10	190,134.75
Collection of A/R	195,617.02	197,584.87	200,301.08	202,577.58	796,080.54
Collection of M/R	165,100.00	165,450.00	177,900.00	203,350.00	711,800.00
<b>TOTAL RECEIPTS</b>	<b>4,127,144.40</b>	<b>4,164,536.65</b>	<b>4,233,947.90</b>	<b>4,297,916.60</b>	<b>16,823,545.55</b>
<b>DISBURSEMENTS:</b>					
Payroll	951,411.00	951,411.00	951,411.00	951,411.00	3,805,644.00
Electricity Expense	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	4,000,000.00
Chemicals	31,087.50	31,087.50	31,087.50	31,087.50	124,350.00
Other O&M	1,652,620.65	1,652,620.65	1,652,620.65	1,652,620.65	6,610,482.61
Financial Expense - LBP	900.00	900.00	900.00	900.00	3,600.00
Debt Service - LWUA	263,739.00	263,739.00	263,739.00	263,739.00	1,054,956.00
Purchase Inventories	506,466.00	253,233.00	379,849.50	126,616.50	1,266,165.00
	4,406,224.15	4,152,991.15	4,279,607.65	4,026,374.65	16,865,197.61
CAPEX	906,800.00	1,360,200.00	906,800.00	1,360,200.00	4,534,000.00
JSA Reserve	113,441.48	113,441.48	113,441.48	113,441.48	453,765.91
Trust Fund	30,000.00	30,000.00	30,000.00	30,000.00	120,000.00
<b>TOTAL DISBURSEMENTS</b>	<b>5,456,465.63</b>	<b>5,656,632.63</b>	<b>5,329,849.13</b>	<b>5,530,016.13</b>	<b>21,972,963.52</b>
<b>NET RECEIPT</b>	<b>(1,329,321.23)</b>	<b>(1,492,095.98)</b>	<b>(1,095,901.23)</b>	<b>(1,232,099.53)</b>	<b>(5,149,417.97)</b>
Add:					
Cash Balance Beg.	6,055,354.32	4,726,033.09	3,233,937.11	2,138,035.88	6,055,354.32
<b>CASH BALANCE END</b>	<b>4,726,033.09</b>	<b>3,233,937.11</b>	<b>2,138,035.88</b>	<b>905,936.35</b>	<b>905,936.35</b>

APPROVED AS PER BOARD RESOLUTION NO. 39 s. 2021 DATED NOVEMBER 11, 2021





**KOLAMBUGAN WATER DISTRICT**  
**PROJECTED INCOME STATEMENT**  
**BUDGET YEAR 2022**

	<b>AVERAGE MONTHLY</b>	<b>ANNUAL BUDGET</b>	<b>ANTICIPATED THIS YEAR 2022</b>	<b>INCREASE/ DECREASE</b>
<b>OPERATING REVENUE</b>				
Income from Water Works	1,260,460.86	15,125,530.26	13,757,360.40	1,368,169.86
Fines and Penalties	15,844.56	190,134.75	214,000.00	(23,865.25)
Other Service Income	125,656.71	1,507,880.54	1,176,750.12	331,130.42
<b>TOTAL INCOME</b>	<b>1,401,962.13</b>	<b>16,823,545.55</b>	<b>15,148,110.52</b>	<b>1,675,435.03</b>
<b>Less:</b>				
Operating Expense	1,156,105.04	13,873,260.51	13,468,254.65	405,005.86
Maintenance Expense	26,975.83	323,710.00	365,152.00	(41,442.00)
Financial Expense	300.00	3,600.00	3,600.00	-
Depreciation Expense	55,000.00	660,000.00	660,000.00	-
<b>TOTAL EXPENSES</b>	<b>1,238,380.88</b>	<b>14,860,570.51</b>	<b>14,497,006.65</b>	<b>363,563.86</b>
<b>NBIT</b>	<b>163,581.25</b>	<b>1,962,975.04</b>	<b>651,103.87</b>	<b>1,311,871.17</b>
<b>Less:</b>				
Interest on Regular & Short Term Loan	32,003.00	384,036.00	436,683.00	(52,647.00)
<b>PROJECTED INCOME/LOSS</b>	<b>131,578.25</b>	<b>1,578,939.04</b>	<b>214,420.87</b>	<b>1,364,518.17</b>

**APPROVED AS PER BOARD RESOLUTION NO. 39 s. 2021 DATED NOVEMBER 11, 2021**

**SUPPORTING DOCUMENTS OF MISCELLANEOUS SERVICE REVENUES  
FOR THE BUDGET YEAR 2022**

Application Fees & Charges	120 SC	x	2,000.00	240,000.00
Reconn. Fees/Cont. Service	2,819 SC	x	100.00	281,900.00
Water Maintenance Fee (WMF)	3,220 SC	x	5.00	<u>189,900.00</u>
<b>TOTAL MISCELLANEOUS SERVICE REVENUE</b>				<b><u><u>711,800.00</u></u></b>

**APPROVED AS PER BOARD RESOLUTION NO. 39 s. 2021 DATED NOVEMBER 11, 2021**



**KOLAMBUGAN WATER DISTRICT**

*TOTAL EXPENSE BUDGET*

**BUDGET FOR THE YEAR 2022**

	<b>ANNUAL BUDGET</b>	<b>ANTICIPATED THIS YEAR 2021</b>	<b>INCREASE/ DECREASE</b>
<b>I. PERSONNEL SERVICES</b>			
Salaries & Wages - Regular	3,805,644.00	3,498,696.00	306,948.00
Salaries & Wages - Casual	402,000.00	912,000.00	(510,000.00)
Other Compensation	2,126,244.05	2,185,769.68	(59,525.63)
Personnel Benefits Contribution	722,390.36	483,547.92	238,842.44
Other Personnel Benefits	392,137.00	356,558.00	35,579.00
<b>TOTAL PERSONNEL SERVICES</b>	<b>7,448,415.41</b>	<b>7,436,571.60</b>	<b>11,843.82</b>
<b>II. MOOE</b>	<b>6,424,845.10</b>	<b>5,428,546.30</b>	<b>996,298.80</b>
<b>III. REPAIRS &amp; MAINTENANCE</b>	<b>323,710.00</b>	<b>365,152.00</b>	<b>(41,442.00)</b>
<b>IV. FINANCIAL EXPENSE</b>	<b>3,600.00</b>	<b>3,600.00</b>	<b>-</b>
	<b>14,200,570.51</b>	<b>13,233,869.90</b>	<b>966,700.61</b>

Breakdown:

Operation	13,873,260.51
Maintenance	323,710.00
Financial Expense	3,600.00
	<b>14,200,570.51</b>

**APPROVED AS PER BOARD RESOLUTION NO. 39 s. 2021 DATED NOVEMBER 11, 2021**



**KOLAMBUGAN WATER DISTRICT**  
**ASSUMPTION OF PROPOSED BUDGET**  
**BUDGET YEAR 2022**

**I. WATER RATES CATEGORY**

	Minimum	11 to 20	21 to 30	31 - up
Residential	155.00	21.25	22.10	23.00
Government	155.00	21.25	22.10	23.00
Commercial A	271.00	37.15	38.65	40.25
Commercial B	232.50	31.85	33.15	34.50
Commercial C	193.75	26.55	27.60	28.75
Full Commercial	310.00	42.50	44.20	46.00

**II. AVERAGE COST CLASSIFICATION**

	AVERAGE CONSUMPTION	MINIMUM	11 to 20	21 to 30	31- up	Average Cost
Residential	21 cu.m	155.00	21.25	22.10	23.00	389.60
Government	30 cu.m	155.00	21.25	22.10	23.00	367.50
Commercial A	11 cu.m	271.00	37.15	38.65	40.25	308.40
Commercial B	20 cu.m	232.50	31.85	33.15	34.50	459.25
Commercial C	16 cu.m	193.75	26.55	27.60	28.75	423.60
Full Commercial	80 cu.m	310.00	42.50	44.20	46.00	3,477.00

**III. GROWTH OF SERVICE CONNECTION**

	2021	2022
Residential	2,946	3,042
Government	44	50
Commercial A	13	17
Commercial B	67	73
Commercial C	9	12
Full Commercial	21	26
<b>Total No. Service Conn.</b>	<b>3,100</b>	<b>3,220</b>

**IV. Collection of Previous Years Account (Accounts Receivable - Customer) 480,000.00**

**V. Capital Expenditures (Property, Plant & Equipment)**

Acct. 10601010 - Land (Purchase Lot)	1,000,000.00
Acct. 10603040 - Water Supply System (Well Drilling, Trans./Dist)	1,500,000.00
Acct. 10605010 - Machinery (Standby Generator Set)	1,070,000.00
Acct. 10605020 - Office Equipment	244,500.00
Acct. 10606010 - Motor Vehicle	300,000.00
Acct. 10405010 - Semi-Expendable Machinery	7,000.00
Acct. 10406010 - Semi-Expendable Furnitures & Fixtures	62,500.00
Acct. 10801020 - Computer Software	330,000.00
Acct. 10801030 - Website	20,000.00
<b>TOTAL CAPITAL EXPENDITURE (PPE)</b>	<b>4,534,000.00</b>

**VI. Inventories**

Acct. 10404010 - Office Supplies Inventory	169,405.00
Acct. 10404020 - Accountable Forms, Plates, and Stickers Inventory	34,000.00
Acct. 10404990 - Other Supplies and Materials Inventory	1,062,760.00
<b>TOTAL INVENTORIES</b>	<b>1,266,165.00</b>

Breakdown:

Operation	13,873,260.51
Maintenance	323,710.00
Financial Expense	3,600.00
CapEx	4,534,000.00
Inventories	1,266,165.00
Debt Service	1,054,956.00
Reserve	453,765.91
Trust Fund	120,000.00
<b>TOTAL BUDGET 2022</b>	<b>21,629,457.42</b>