

Republic of the Philippines
KOLAMBUGAN WATER DISTRICT

Kolambugan, Lanao del Norte

TIN: 004-365-844-000

CCC No. 539



CY 2023 BUDGET

Approved as per BOD Resolution No. 56 s., 2022

Dated November 24, 2022



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 24, 2022 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. Corsonia E. Torres - Treasurer
Dir. Vicente P. Mejorada - BOD Member

Other Present: Engr. Isagane J. Sotto - General Manager

BOARD RESOLUTION NO. 56 S.2022

“A RESOLUTION APPROVING THE KOLAMBUGAN WATER DISTRICT ANNUAL BUDGET FOR THE YEAR 2023 AMOUNTING TO TWENTY SIX MILLION FIFTY SEVEN THOUSAND SEVEN HUNDRED TWENTY SIX PESOS AND 2/100 (P 26,057,726.02)”

WHEREAS, the Board of Directors of Kolambugan Water District discussed and deliberated the Proposed Budget for the Calendar Year 2023 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 2023 Annual Budget amounting to Twenty Six Million Fifty Seven Thousand Seven Hundred Twenty Six Pesos and 2/100 (P 26,057,726.02). Breakdown is as follows:

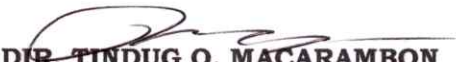
Operation and Maintenance Expenses	P 15,374,321.28
Capital Expenditures	6,675,200.00
Financial Expense	3,600.00
Debt Service	1,054,956.00
Inventory	2,366,953.00
Reserve	462,695.74
Trust Fund	<u>120,000.00</u>
Total	<u>P 26,057,726.02</u>

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

ADOPTED UNANIMOUSLY this 24th day of **November 2022** on motion of Dir. Tindug O. Macarambon and duly seconded by Dir. Vicente P. Mejorada.

I hereby certify to the correctness of the foregoing.

ATTESTED BY:


DIR. TINDUG O. MACARAMBON
BOD Vice Chairman


DIR. CORSONIA E. TORRES
BOD Treasurer


DIR. VICENTE P. MEJORADA
BOD Member


DIR. MA. ALMA C. OMICTIN
BOD SECRETARY

APPROVED BY:


DIR. FERNANDITO R. RIDAO
BOD Chairman



KOLAMBUGAN WATER DISTRICT
ASSUMPTION OF PROPOSED BUDGET
BUDGET YEAR 2023

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

	2022	2023
Residential	3,011	3,107
Government	50	56
Commercial A	9	12
Commercial B	65	71
Commercial C	10	14
Full Commercial	23	28
Total No. Service Conn.	3,168	3,288

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

V. Capital Expenditures (Property, Plant & Equipment)

Acct. 10601010 - Land (Purchase Lot)	1,400,000.00
Acct. 10603040 - Water Supply System (Well Drilling, Trans./Dist)	2,500,000.00
Acct. 10605010 - Machinery	1,220,000.00
Acct. 10605020 - Office Equipment	198,000.00
Acct. 10606010 - Motor Vehicle/Transportation Equipment	900,000.00
Acct. 10405010 - Semi-Expendable Machinery	27,000.00
Acct. 10406010 - Semi-Expendable Furnitures & Fixtures	80,200.00
Acct. 10801020 - Computer Software	330,000.00
Acct. 10801030 - Website	20,000.00
TOTAL CAPITAL EXPENDITURE (PPE)	6,675,200.00

VI. Inventories

Acct. 10404010 - Office Supplies Inventory	189,338.00
Acct. 10404020 - Accountable Forms, Plates, and Stickers Inventory	138,700.00
Acct. 10404990 - Other Supplies and Materials Inventory	2,038,915.00
TOTAL INVENTORIES	2,366,953.00

Breakdown:

Operation	14,862,076.28
Maintenance	512,245.00
Financial Expense	3,600.00
CapEx	6,675,200.00
Inventories	2,366,953.00
Debt Service	1,054,956.00
Reserve	462,695.74
Trust Fund	120,000.00
TOTAL BUDGET 2023	26,057,726.02

APPROVED AS PER BOARD RESOLUTION NO. 56 s. 2022 DATED NOVEMBER 24, 2022



KOLAMBUGAN WATER DISTRICT

TOTAL EXPENSE BUDGET

BUDGET FOR THE YEAR 2023

	ANNUAL BUDGET	ANTICIPATED THIS YEAR 2021	INCREASE/ DECREASE
I. PERSONNEL SERVICES			
Salaries & Wages - Regular	3,746,724.00	3,498,696.00	248,028.00
Salaries & Wages - Casual	415,200.00	912,000.00	(496,800.00)
Other Compensation	1,869,285.60	2,185,769.68	(316,484.08)
Personnel Benefits Contribution	667,141.36	483,547.92	183,593.44
Other Personnel Benefits	377,227.00	356,558.00	20,669.00
TOTAL PERSONNEL SERVICES	7,075,577.96	7,436,571.60	(360,993.64)
II. MOOE	7,786,498.32	5,428,546.30	2,357,952.02
III. REPAIRS & MAINTENANCE	512,245.00	365,152.00	147,093.00
IV. FINANCIAL EXPENSE	3,600.00	3,600.00	-
	15,377,921.28	13,233,869.90	2,144,051.38

Breakdown:

Operation	14,862,076.28
Maintenance	512,245.00
Financial Expense	3,600.00
	15,377,921.28

APPROVED AS PER BOARD RESOLUTION NO. 56 s. 2022 DATED NOVEMBER 24, 2026

**SUPPORTING DOCUMENTS OF MISCELLANEOUS SERVICE REVENUES
FOR THE BUDGET YEAR 2023**

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)	3,288 SC	x	5.00	<u>197,280.00</u>
TOTAL MISCELLANEOUS SERVICE REVENUE				<u><u>719,180.00</u></u>

APPROVED AS PER BOARD RESOLUTION NO. 56 s. 2022 DATED NOVEMBER 24, 2022



KOLAMBUGAN WATER DISTRICT
PROJECTED INCOME STATEMENT
BUDGET YEAR 2022

	AVERAGE MONTHLY	ANNUAL BUDGET	ANTICIPATED THIS YEAR 2023	INCREASE/ DECREASE
OPERATING REVENUE				
Income from Water Works	1,285,265.95	15,423,191.42	15,125,530.26	297,661.16
Fines and Penalties	15,844.56	190,134.75	190,134.75	-
Other Service Income	113,209.41	1,358,512.98	1,507,880.54	(149,367.56)
TOTAL INCOME	1,414,319.93	16,971,839.15	16,823,545.55	148,293.60
Less:				
Operating Expense	1,238,506.36	14,862,076.28	13,873,260.51	988,815.77
Maintenance Expense	42,687.08	512,245.00	323,710.00	188,535.00
Financial Expense	300.00	3,600.00	3,600.00	-
Depreciation Expense	45,833.33	550,000.00	660,000.00	(110,000.00)
TOTAL EXPENSES	1,327,326.77	15,927,921.28	14,860,570.51	1,067,350.77
NBIT	86,993.16	1,043,917.87	1,962,975.04	(919,057.17)
Less:				
Interest on Regular & Short Term Loan	27,242.08	326,905.00	384,036.00	(57,131.00)
PROJECTED INCOME/LOSS	59,751.07	717,012.87	1,578,939.04	(861,926.17)

APPROVED AS PER BOARD RESOLUTION NO. 56 s. 2022 DATED NOVEMBER 24, 2022



KOLAMBUGAN WATER DISTRICT
PROJECTED CASH FLOW
BUDGET YEAR 2023

	FIRST QUARTER	SECOND QUARTER	THIRD QUARTER	FOURTH QUARTER	TOTAL
Billings	3,953,207.95	3,993,069.15	4,038,863.75	4,080,683.55	16,065,824.40
Collection Efficiency	96%	96%	96%	96%	96%
RECEIPTS:					
Income from WS	3,795,079.63	3,833,346.38	3,877,309.20	3,917,456.21	15,423,191.42
Fines & Penalties	49,704.05	47,389.25	50,026.35	43,015.10	190,134.75
Collection of A/R	158,128.32	159,722.77	161,554.55	163,227.34	642,632.98
Collection of M/R	166,120.00	166,470.00	178,920.00	204,370.00	715,880.00
TOTAL RECEIPTS	4,169,032.00	4,206,928.40	4,267,810.10	4,328,068.65	16,971,839.15
DISBURSEMENTS:					
Payroll	936,681.00	936,681.00	936,681.00	936,681.00	3,746,724.00
Electricity Expense	75,000.00	75,000.00	75,000.00	75,000.00	300,000.00
Chemicals	48,187.50	48,187.50	48,187.50	48,187.50	192,750.00
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	182,012.75	182,012.75	182,012.75	182,012.75	728,051.00
Purchase Inventories	946,781.20	473,390.60	710,085.90	236,695.30	2,366,953.00
	3,842,183.10	3,368,792.50	3,605,487.80	3,132,097.20	13,948,560.61
CAPEX	2,670,080.00	1,335,040.00	1,335,040.00	1,335,040.00	6,675,200.00
JSA Reserve	115,673.94	115,673.94	115,673.94	115,673.94	462,695.74
Trust Fund	30,000.00	30,000.00	30,000.00	30,000.00	120,000.00
TOTAL DISBURSEMENTS	6,657,937.04	4,849,506.44	5,086,201.74	4,612,811.14	21,206,456.35
NET RECEIPT	(2,488,905.04)	(642,578.04)	(818,391.64)	(284,742.49)	(4,234,617.20)
Add:					
Cash Balance Beg.	4,393,738.87	1,904,833.83	1,262,255.79	443,864.16	4,393,738.87
CASH BALANCE END	1,904,833.83	1,262,255.79	443,864.16	159,121.67	159,121.67

APPROVED AS PER BOARD RESOLUTION NO. 56 s. 2022 DATED NOVEMBER 24, 2022

SCHEDULE OF MAINTENANCE AND OTHER OPERATING EXPENSES
BUDGET FOR CALENDAR YEAR 2023

	ANNUAL
50101010 SALARIES AND WAGES - REGULAR	3,746,724.00
50101020 SALARIES AND WAGES - CASUAL	415,200.00
50102010 PERSONAL ECONOMIC RELIEF ALLOWANCE	312,000.00
50102020 REPRESENTATION ALLOWANCE	60,000.00
50102030 TRANSPORTATION ALLOWANCE	60,000.00
50102040 CLOTHING/UNIFORM ALLOWANCE	78,000.00
50102100 HONORARIA	299,568.00
50102130 OVERTIME AND NIGHT PAY	480,000.00
50102140 YEAR END BONUS	312,227.00
50102150 CASH GIFT	65,000.00
50102990 OTHER BONUSES AND ALLOWANCES	202,490.60
50103010 RETIREMENT AND LIFE INSURANCE PREMIUMS	449,606.88
50103020 PAG-IBIG CONTRIBUTIONS	23,400.00
50103030 PHILHEALTH CONTRIBUTIONS	74,934.48
50103040 EMPLOYEES COMPENSATION INSURANCE PREM.	15,600.00
50104030 TERMINAL LEAVE BENEFITS	100,000.00
50104990 OTHER PERSONNEL BENEFITS	377,227.00
50201010 TRAVELING EXPENSES - LOCAL	345,300.00
50202010 TRAINING EXPENSES	280,000.00
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	111,200.00
50203130 CHEMICAL AND FILTERING SUPPLIES EXPENSE	192,750.00
50204010 WATER EXPENSE	20,000.00
50204020 ELECTRICITY EXPENSE (OFFICE)	300,000.00
50209010 GENERATION, TRANSMISSION, AND DISTRIBUTION EXPENSE	4,700,000.00
50205010 POSTAGE AND COURIER EXPENSE	5,000.00
50205020 TELEPHONE EXPENSE	110,400.00
50205030 INTERNET SUBSCRIPTION EXPENSES	50,000.00
50210030 EXTRAORDINARY AND MISCELLANEOUS EXP.	40,000.00
50211010 LEGAL SERVICES	20,000.00
50211020 AUDITING SERVICES	50,000.00
50215010 TAXES, DUTIES & LICENSES	342,148.32
50215020 FIDELITY BOND PREMIUMS	18,000.00
50215030 INSURANCE EXPENSE	20,000.00
50299020 PRINTING AND PUBLICATION EXPENSE	235,500.00
50299030 REPRESENTATION EXPENSE	124,000.00
50299040 TRANSPORTATION AND DELIVERY EXPENSE	140,000.00
50299050 RENT/LEASE EXPENSE	197,800.00
50299060 MEMBERSHIP DUES & CONTRIBUTION TO ORG.	15,000.00
50299990 OTHER MAINTENANCE & OPERATING EXP.	300,000.00
50213030 R&M - INFRASTRUCTURE ASSETS	142,115.00
50213040 R&M - BUILDING & OTHER STRUCTURES	194,880.00
50213050 R&M - MACHINERY & OTHER EQUIPMENTS	114,000.00
50213060 R&M - TRANSPORTATION EQUIPMENT	36,250.00
50213210 R&M - MACHINERY (SEMI-EXPENDABLE)	25,000.00
	15,374,321.28

APPROVED AS PER BOARD RESOLUTION NO. 56 s. 2022 DATED NOVEMBER 24, 2022

50103010 - RETIREMENT AND LIFE INSURANCE PREMIUMS

						Annual
1	General Manager	90,078.00	x	12%	x 12 mos.	129,712.32
2	Cashier A	40,509.00	x	12%	x 12 mos.	58,332.96
3	Corporate Accounts Analyst	31,633.00	x	12%	x 12 mos.	45,551.52
4	Utilities/Customer Service Assistant C	19,744.00	x	12%	x 12 mos.	28,431.36
5	Water Resources Facilities Operator	18,238.00	x	12%	x 12 mos.	26,262.72
6	Engineering Aide A	17,688.00	x	12%	x 12 mos.	25,470.72
7	Utilities/Customer Service Assistant E	15,586.00	x	12%	x 12 mos.	22,443.84
8	Utility Worker B	13,533.00	x	12%	x 12 mos.	19,487.52
9	Utility Worker B	13,109.00	x	12%	x 12 mos.	18,876.96
10	Utility Worker B	13,109.00	x	12%	x 12 mos.	18,876.96
11	Utility Worker B	13,000.00	x	12%	x 12 mos.	18,720.00
12	Utility Worker B	13,000.00	x	12%	x 12 mos.	18,720.00
13	Utility Worker B	13,000.00	x	12%	x 12 mos.	18,720.00
TOTAL						<u>449,606.88</u>

50103040 - Employees Compensation Insurance Premiums

1	General Manager	100.00	x	12 mos.	1,200.00	
2	Cashier A	100.00	x	12 mos.	1,200.00	
3	Corporate Accounts Analyst	100.00	x	12 mos.	1,200.00	
4	Utilities/Customer Service 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	100.00	x	12 mos.	1,200.00	
8	Utility Worker B	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	100.00	x	12 mos.	1,200.00	
TOTAL						<u>15,600.00</u>

APPROVED AS PER BOARD RESOLUTION NO. 56 s. 2022 DATED NOVEMBER 24, 2022

EMPLOYEES' OTHER COMPENSATION AND BENEFITS

50102010	Personal Economic Relief Allowance (PERA) (13 x 2,000.00 x 12 mos.)	312,000.00
50102020	Representation Allowance (5,000.00 x 12 mos.)	60,000.00
50102030	Transportation Allowance (5,000.00 x 12 mos.)	60,000.00
50102040	Clothing/Uniform Allowance (13 x 6,000.00)	78,000.00
	Honoraria	
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
50102140	Year End Bonus	312,227.00
50102150	Cash Gift (13 x 5,000.00)	65,000.00
50102990	Other Bonuses and Allowances Performance Based Bonus (PBB)	202,490.60
50104030	Terminal Leave Benefits	100,000.00
	Other Personnel Benefits	
50104990	Mid-Year Bonus Productivity Enhancement Incentive (PEI) (13 x 5,000.00)	312,227.00 65,000.00

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

1. CSC 123rd Anniversary Celebration	125,000.00
*Family Day	
*Team Building	
*Sports Fest (LANAWAD)	
2. Brigada Skwela SY 2023-2024	5,000.00
3. Coastal and Water Source Clean-up	10,000.00
4. Tree Planting	5,000.00
6. Human Resource Development (HRD)	
*2023 Year-end evaluation & CY 2024 Planning	90,000.00
PRIME-HRM	65,000.00
TOTAL	<u>300,000.00</u>

APPROVED AS PER BOARD RESOLUTION NO. 56 s. 2022 DATED NOVEMBER 24, 2022



SCHEDULE OF SALARIES AND WAGES

50101010 - SALARIES AND WAGES REGULAR	SSL V Third Tranche National Budget Circular No.588 dated January 3, 2022	SSL V Fourth Tranche National Budget Circular No.____ dated _____
1 General Manager D - SG 24 Step 1 (IJS)	88,410.00	90,078.00
2 Cashier A - SG 16 Step 3 (MJQ)	38,987.00	40,509.00
3 Corporate Accounts Analyst - SG 13 Step 2 (KJG)	29,798.00	31,633.00
4 Utilities/ Customer Service Assistant - SG 8 Step 2 (FMC)	19,170.00	19,744.00
5 Water Resources Facilities Operator - SG 6 Step 6 (FGA)	17,535.00	18,238.00
6 Engineering Aide A - SG 6 Step 2 (RBC)	16,877.00	17,688.00
7 Utilities/ Customer Service Assistant E - SG 4 Step 1 (ATC)	14,993.00	15,586.00
8 Utility Worker B - SG 1 Step 6 (AQB)	13,049.00	13,533.00
9 Utility Worker B - SG 1 Step 2 (RAC)	12,621.00	13,109.00
10 Utility Worker B - SG 1 Step 2 (MLG)	12,621.00	13,109.00
11 Utility Worker B - SG 1 Step 6 (DDD)	12,517.00	13,000.00
12 Utility Worker B - SG 1 Step 1 (JGS)	12,517.00	13,000.00
13 Utility Worker B - SG 1 Step 1 (LCM)	12,517.00	13,000.00
<i>Total Monthly Payroll</i>	<i>301,612.00</i>	<i>312,227.00</i>
	x 12 months	x 12 months
GRAND TOTAL ANNUAL PAYROLL	3,619,344.00	3,746,724.00

APPROVED AS PER BOARD RESOLUTION NO. 56 s. 2022 DATED NOVEMBER 24, 2022