

MANAPLA WATER DISTRICT

ASSUMPTIONS:
FOR CY 2016

1. Market growth is 156 connections(net of disconnections).

New connections is composed of the following:

60 Connections in Existing line (5 per month)

120 Connections in Expansion lines

Reconnection is 180 while disconnection is 204.

2. Average consumption is computed based on the water bill amount per number of connection with 15% increase in consumption

Average consumption (cubic meters) for Residential with Minimum Rate is 7

Average consumption (cubic meters) for Residential (over 10 m³) is 25

Average consumption (cubic meters) for Full Commercial is 41

Average consumption (cubic meters) for Commercial A is 48

Average consumption (cubic meters) for Commercial B is 25

Average consumption(cubic meters) for Commercial C is 15

3. Other receipts of Php 1,153,655.63 is composed of:

Penalty charges	381,395.63
New Service Connections	
Regular Rate (180 x 1,450.00)	261,000.00
Reconnection Fees (180 X P300)	54,000.00
Transfer Meters (10 x 300)	3,000.00
Calibration Fee (12 x 100)	1,200.00
Change Name (10 x 100)	1,000.00
Accounts Receivables - Customers	450,000.00
Interest Income	2,060.00

4. Power cost computation is based on the following:

Electricity Consumption for Pumping Station Main is based on average power consumption per hour of production which is 37kWh:187 m³/hr @ P9.50.

Diesel for Generator set is 50 liters/month @ Php 35.00.

5. Payroll is per Salary Standardization Schedule (Recategorized).

6. Accounts payable-Suppliers is composed of payments for various suppliers amounting P 780,638.00.

7. CAPEX is provided for as follows:

Expansion Project- Sitio Banquerohan, Brgy Pta. Mesa (February)	83,436.10
Expansion Project- Sitio Lukdo, Brgy. I-A(March)	24,427.48
Expansion Project- Purok 2, Brgy. Chambery (April)	77,473.44
Expansion Project- Hda. Carmon, Brgy. Pta. Salong (May)	105,830.34
Expansion Project- Sitio Pinanobol, Brgy. II (June)	12,123.58
Expansion Project- GK Village, Brgy. Pta. Mesa(June)	64,797.70
Survey of Land	25,000.00
Purchase of Office Equipment	35,900.00
Purchase of Furnitures & Fixtures	13,600.00
Purchase of IT Equipment & Software	82,300.00
Purchase of Machineries & Other Equipment	306,800.00
Purchase of Building & Other Structures	62,381.00
Purchase of Motorcycle with sidecar	200,000.00

TOTAL

1,094,069.64

8. Fund Reserves is P 5,000.00 per quarter.

9. Franchise tax is 2% of water sales collection.

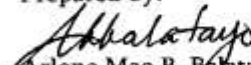
10. Bad Debts Expense is 3% of Water Sales and Penalties

11. Interest on LTD is based on Loan Amortization Schedule of LWUA.

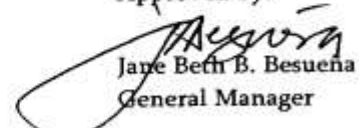
12. Increase in Salary of Regular Employees by 27%

13. GSIS Premium - Arrears is Php 300,000.00.

Prepared by:


Arlene Mae B. Espatayo
Bookkeeper - Designate

Approved by:


Jane Beth B. Besuena
General Manager

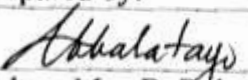
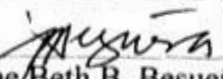
MANAPLATAWATER DISTRICT
Projected Revenues for Budget Year 2016

	<u>Total</u>
Operating Data	
Number of Connections:	
Beginning - (Active)	
RESIDENTIAL	1,645
COMM	28
COMM A	32
COMM B	13
COMM C	20
TOTAL	1,738
New Connection:	-
Existing Line	60
Expansion Line	120
Reconnection	180
Disconnection	204
Total Number of Connection	1,801
RESIDENTIAL	28
COMM	32
COMM A	13
COMM B	20
COMM C	20
Total	1,894
Billed water (cum)	
RESIDENTIAL (Minimum Rate)	44,240
RESIDENTIAL (Over 10 m ³)	358,875
COMM	13,776
COMM A	18,432
COMM B	3,900
COMM C	3,600
Water Sales	
RESIDENTIAL (Minimum Charge)	1,516,800.00
RESIDENTIAL (over 10 m ³)	9,581,962.50
COMM	837,244.80
COMM A	1,038,681.60
COMM B	156,195.00
COMM C	112,020.00
TOTAL	13,242,903.90
Collection efficiency	
On time payment	
Penalty charges (30% of uncollected accounts)	397,287.12

Other revenues

Service connection fees and charges (P 3,000.00)	261,000.00
Reconnection Fees (P 300.00)	54,000.00
Other Income from Transfer Meter Fees	3,000.00
Other Income from Calibration Fees	1,200.00
Other Income from Change Name Fees	1,000.00
Interest Income from Bank Deposits	2,060.00
Total Other Revenues	<u>322,260.00</u>
 Total Projected Revenues	 <u><u>13,962,451.02</u></u>

**MANAPLA WATER DISTRICT
BUDGET EVALUATION
INCOME STATEMENT BUDGET 2016**

		2015 Actual	Variance	
	Annual	(YTD)	Amount Inc./ (Dec.)	% Up/(Down)
Revenues:				
Water Sales	13,242,903.90	10,695,586.03	2,547,317.87	24%
Other Operating Revenues	397,287.12	367,266.06	30,021.06	8%
Non-Operating Revenues	322,260.00	452,077.91	(129,817.91)	-29%
Total Revenues	13,962,451.02	11,514,930.00	2,447,521.02	21%
Expenses:				
Payroll	3,028,142.28	2,440,089.00	588,053.28	24%
Power Cost	1,061,456.45	713,419.48	348,036.97	49%
Chemicals	213,600.00	127,200.00	86,400.00	68%
Other O & M	6,432,212.58	4,837,193.52	1,595,019.06	33%
Total O & M	10,735,411.31	8,117,902.00	2,617,509.31	32%
Bad Debts	409,205.73	210,937.49	198,268.24	94%
Depreciation	608,934.07	176,253.44	432,680.63	245%
Interest on LTD	764,664.00	286,781.33	477,882.67	167%
Total Expenses	12,518,215.11	8,791,874.26	3,726,340.85	42%
Net Income/(Loss)	1,444,235.91	2,723,055.74	(1,278,819.83)	-47%
Prepared by:				
 Arlene Mae B. Balatayo Bookkeeper - Designate			Recommending Approval:  Jane Beth B. Besueña General Manager	

MANAPLA WATER DISTRICT


BUDGET EVALUATION

OPERATING & MAINTENANCE BUDGET 2016

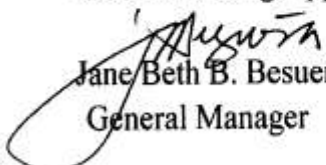
Account Title	Account code	Proposed Appropriation	Approved	Variance
OPERATION EXPENSE				
Salaries & Wages-Regular	701	2,875,742.28	2,875,742.28	-
Salaries & Wages-Casual	705	152,400.00	152,400.00	-
Personnel Economic Relief Assistance	711	288,000.00	288,000.00	-
Representation Allowance	713	60,000.00	60,000.00	-
Transportation Allowance	714	60,000.00	60,000.00	-
Clothing & Uniform Allowance	715	70,000.00	70,000.00	-
Honoraria	720	385,800.00	385,800.00	-
Other Bonuses & Allowances	719	841,035.57	841,035.57	-
Year-End Bonus	725	252,345.19	252,345.19	-
Cash Gift	724	60,000.00	60,000.00	-
Life & Retirement Insurance Contribution	731	363,377.07	363,377.07	-
Philhealth Contributions	733	35,550.00	35,550.00	-
Pag-ibig Contributions	732	14,400.00	14,400.00	-
ECC Contributions	734	14,400.00	14,400.00	-
Terminal Leave Benefits	742	383,643.22	383,643.22	-
Overtime & Night Pay	723	154,769.47	154,769.47	-
Office Supplies Expenses	755	164,068.30	164,068.30	-
Gasoline, Oil & Lubricants	761	171,288.00	171,288.00	-
Other Supplies Expenses	765	939,732.00	939,732.00	-
Travel Expenses	751	66,960.00	66,960.00	-
Training & Scholarship Expenses	753	148,320.00	148,320.00	-
Electricity Expenses	767	1,184,456.45	1,184,456.45	-
Postage & Deliveries	771	6,000.00	6,000.00	-
Telephone Expenses - Landline	772	60,000.00	60,000.00	-
Telephone Expenses - Mobile	773	12,000.00	12,000.00	-
Printing Expenses	781	12,000.00	12,000.00	-
Awards & Indemnities	779	6,000.00	6,000.00	-
Advertising, Promotion & Mktg. Exp.	780	73,620.00	73,620.00	-
Taxes, Duties & Licenses	891	295,383.75	295,383.75	-
Insurance Premiums	893	13,000.00	13,000.00	-
Representation Expenses	713	221,000.00	221,000.00	-
Rent/Lease Expenses	782	2,000.00	2,000.00	-
Medical & Laboratory Expenses	760	46,400.00	46,400.00	-
Misc. Expenses	884	24,000.00	24,000.00	-
Membership, Dues & Contrib. to Org.	778	21,200.00	21,200.00	-
Donations	878	6,000.00	6,000.00	-
Legal Services	791	168,000.00	168,000.00	-
General/Janitorial Services	795	4,000.00	4,000.00	-
Subscription Expenses	786	8,920.00	8,920.00	-

Other Professional Services	799	2,400.00	2,400.00	-
Fidelity Bond Premiums	892	20,000.00	20,000.00	-
Transportation & Delivery Expenses	784	6,000.00	6,000.00	-
Other Maintenance & Operating Exp.	969	668,400.00	668,400.00	-
Total Operating Expenses		10,362,611.31	10,362,611.31	-
MAINTENANCE EXPENSE				
R&M-Artesian Wells...	854	154,260.00	154,260.00	-
R&M-Bldgs. & Other Structures	815	24,000.00	24,000.00	-
R&M-IT Equipment & Software	823	36,000.00	36,000.00	-
R&M-Office Equipment	821	20,000.00	20,000.00	-
R&M-Motor Vehicles	841	66,540.00	66,540.00	-
R&M-Other Machinery & Equipments	840	60,000.00	60,000.00	-
R&M-Furnitures & Fixtures	822	12,000.00	12,000.00	-
Total Maintenance Expenses		372,800.00	372,800.00	-
Total O & M Expenses		10,735,411.31	10,735,411.31	-

Prepared by:


Arlene Mae B. Balatayo
Bookkeeper - Designate


Recommending Approval:


Jane Beth B. Besueña
General Manager

MANAPLA WATER DISTRICT
BUDGET EVALUATION
CAPITAL EXPENDITURE BUDGET 2016

Account Title	Account code	Proposed Appropriation	Approved	Variance
CAPEX				
Land	201	25,000.00	25,000.00	-
Office Equipment	221	35,900.00	35,900.00	-
IT Equipment & Software	223	82,300.00	82,300.00	-
Motor Vehicles	241	200,000.00	200,000.00	-
Furnitures & Fixtures	222	13,600.00	13,600.00	-
Other Machineries & Equipments	240	306,800.00	306,800.00	-
Buildings & Other Structures	215	62,381.00	62,381.00	-
Artesian Wells ...	205	368,088.64	368,088.64	-
				-
				-
TOTAL CAPEX		1,094,069.64	1,094,069.64	-

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Recommending Approval:


Jane Beth B. Besueña
General Manager

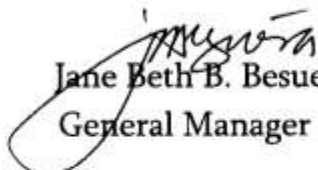
MANAPLA WATER DISTRICT
 CASHFLOW PROJECTION
 CY 2016

	Total
Cash Flow from Operating Activities	
Water Sales	12,602,133.37
Other Receipts	1,149,682.76
Total Cash Inflow from Operating Activities	<u>13,751,816.14</u>
DISBURSEMENTS	
Accounts Payable - Suppliers	780,638.00
Payroll	3,028,142.28
Power cost	1,061,456.45
Chemicals	213,600.00
GSIS Premium - Arrears	300,000.00
Other Operating & Maintenance Expense	6,432,212.58
Total Cash Outflow from Operating Activities	<u>11,816,049.31</u>
Net Cash Inflow(Outflow) from Operating Activities	<u>1,935,766.83</u>
Cash Flow from Investing Activities	
CAPEX	(1,094,069.64)
Fund Reserves	(20,000.00)
Withdrawal from Fund Reserves	-
Net Cash Inflow(Outflow) from Investing Activities	<u>(1,114,069.64)</u>
Cash Flow from Financing Activities	
Debt Service	(1,522,704.00)
Net Cash Inflow(Outflow) from Financing Activities	<u>(1,522,704.00)</u>
NET INFLOW(OUTFLOW)	<u>(701,006.81)</u>
Cash Balance, beginning (Dec. 2015)	<u>2,190,148.92</u>
Cash Balance, ending	<u>1,489,142.11</u>

Prepared by:


 Arlene Mae B. Bolatayo
 Bookkeeper - Designate

Approved by:


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