

POLOMOLOK WATER DISTRICT
Polomolok, South Cotabato

ASSUMPTIONS TO CASH BUDGET FOR CY 2025

1. Collection of Income from Water Sales is computed based on **96%** collection efficiency with the implementation of new water rate effective January 2025; **Php241.03** for Residential and **Php482.05** for Commercial category for the first 10 cubic meters. Number of active service connections at the start of the year is **26,906**, with an average consumption of **19.80**, **66.12** and **31.07** cubic meters per connection per month for Residential, Government and Commercial respectively. The projected additional number of service connections for 2025 is **1,760** or **147** per month based on completed expansion projects and proposed BAWASA turn-over including the proposed expansion projects by 2025.
The estimated amount of collection from Previous Years Arrears is **Php3,650,000.00** by the end of 2025 or with an average of **Php305,000.00** more or less per month. Approximately **Php3,618,340** will be collected from Penalty Charges.
2. Collection of Other Service Income includes the following:
 - a.) Inspection Fees computed based on projected number of service connections at **Php150.00** per estimates including number of customer's request for location transfer, extension for service connection and others.
 - b.) Service connection charges for new service connection is computed at **Php2,000.00** and **Php3,000.00** per connection for Residential and Commercial respectively. However, the applicant may opt to pay on an installment basis at **Php200.00 for Residential and Php300 for Commercial** per month.
 - c.) Portion of Labor charges for installation of new service connections at **Php50.00** per connection.
3. Collection of Reconnection fee from disconnected consumers is computed at **Php160.00** per reconnection and recorded under Miscellaneous Income account.
4. Other Receipts are taken from motorcycle plan and plumbing tools plan computed based on Employees' amortization schedule for 2025.
5. Collection from Accounts Receivable – Service Connection Loan granted to new applicants is computed based on historical data supported with monthly amortization schedule.
6. Collections from the sale of service connection materials amounting to **Php5,070,000** are estimated sales of materials sold to customers including its 20% mark-up.
7. Payment for Personal Services includes the salaries and benefits of 115 permanent employees including the promotion of identified qualified personnel and the regularization of 15 JO's scheduled on the 3rd and 4th Quarter of CY 2025 with the implementation of 2nd tranche of Salary Standardization Law, effective January 01, 2025.
8. Terminal Leave Benefits amounting to **Php4,907,100** is Employee's total earned leave for 2025 computed based on CSC guidelines at the factor rate of 0.0481927 per earned leave.
9. Mandatory contributions to GSIS is computed at 12% based on the Employees' annual salaries; HDMF contributions at **P200** per employee per month and PhilHealth is computed at 2.5% of the Employees' annual salaries or a maximum of **P5,000** per month for Employees monthly salary ranging from **P100,000** and above.


Other Personnel benefits include the Employees' Anniversary bonus at **P3,000** each; Employees' medical assistance at **P7,000** each and Productivity Enhancement Incentive (PEI) at **P5,000.00** per employee. Allowances and per diems of the Board of Directors are also included, totaled to **Php 85,410** per month actually attended by the Board of Directors for a maximum of 2 meetings per month plus 20% additional amount for the BOD Chairman. Reimbursable expenses equivalent to 25% of BOD's per diems are also included.

10. MOOE for 2025 is estimated at **Php 88,282,181** including Semi-expandable expenses amounting to **P11,051,333**. An estimated amount of Repairs & Maintenance Expenses for 2025 is **Php14,798,642** including the Land Improvement budget at Watershed area of **Php500,000**. Payment of Accounts Payable amounting to **Php15M** represents the balance of various materials purchased on account in 2024 and Employees' various premium contributions withheld from their salary ending December 31, 2024.

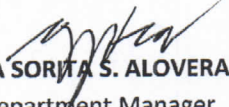
Total Annual Procurement Plan / CAPEX is estimated at **Php 54,537,307** that includes Expansion and Rehabilitation Projects, BAWASA Turn-over, System Improvement, NRW Reduction Program and others. Prioritizing of various purchases will be based on acquisition period vis-à-vis availability of funds.

11. LWUA-ADB loan amortization totaled to **Php10,964,648** at **Php913,720** per month effective January 2025 is also included.
12. Provision of Reserved Fund amounting to **Php4,500,000** will be added to its current Reserved Fund under PolWD-LWUA JSA and **Php1,000,000** for Terminal Leave Benefits is also provided.
13. 5% of the Total Agency's Budget will be attributed to GAD plans & programs for 2025

PREPARED BY:


MARLENE C. CAGATA
Finance Division Manager

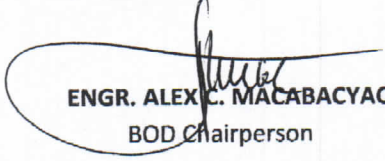
CHECKED BY:


ANA SORITA S. ALOVERA
Department Manager

RECOMMENDING APPROVAL:


ENGR. ANDRESITO J. DEGILLA
General Manager B

APPROVED:


ENGR. ALEX C. MACABACYAO
BOD Chairperson

POLOMOLOK WATER DISTRICT
Polomolok, South Cotabato
DETAILED MAINTENANCE AND OPERATING BUDGET
FOR THE CALENDAR YEAR 2025

ACCOUNT TITLE	A/C CODE	OGM	AD	FD	CD	EOD	TOTAL
PERSONAL SERVICES:							
Salaries and Wages- Regular	5 01 01 010		41,323,768				41,323,768
Salaries and Wages- Casual/Contractual	5 01 01 020						-
Personnel Economic Relief Allow. (PERA)	5 01 02 010		2,640,000				2,640,000
Representation Allowance (RA)	5 01 02 020		462,000				462,000
Transportation Allowance (TA)	5 01 02 030		462,000				462,000
Clothing/Uniform Allowance	5 01 02 040		798,000				798,000
Productivity Enhancement Incentive (PEI)	5 01 02 080		570,000				570,000
Other Bonuses & Allowances- C.N.A. Civilian	5 01 02 990 - 11						-
Other Bonuses & Allowances- PBB Civilian	5 01 02 990 - 14						-
Directors & Committee Member's Fees	5 01 02 170			1,024,920			1,024,920
Honoraria	5 01 02 100			420,000			420,000
Hazard Pay	5 01 02 110						-
Overtime and Night Pay	5 01 02 130		80,000	20,000	102,073	1,460,550	1,662,623
Cash Gift	5 01 02 150		570,000				570,000
Mid-Year Bonus	5 01 02 140		3,245,273				3,245,273
Year-End Bonus	5 01 03 010		3,665,364				3,665,364
Life and Retirement Insurance Contributions	5 01 03 010			4,958,852			4,958,852
PAG-IBIG Contributions	5 01 03 020			255,600			255,600
PHILHEALTH Contributions	5 01 03 030			980,937			980,937
Employees Compensation Insurance Premiums	5 01 03 040			127,800			127,800
Terminal Leave Benefits	5 01 04 030			4,907,100			4,907,100
Other Personnel Benefits	5 01 04 990						-
a.) Anniversary Bonus			429,000				429,000
b.) Medical Assistance			805,000				805,000
TOTAL PERSONAL SERVICES		-	55,050,405	12,695,209	102,073	1,460,550	69,308,236
MAINTENANCE & OTHER OPERATING EXPENSES:							
Travelling Expenses - Local	5 02 01 010	509,250	1,350,134	11,100	30,400	50,000	1,950,884
Training Expenses	5 02 02 010	1,219,700	900,000				2,119,700
Office Supplies Expenses	5 02 03 010		853,650				853,650
Accountable Forms Expenses	5 02 03 020			375,000			375,000
Drugs and Medicine Expenses	5 02 03 070		18,000				18,000
Medical,Dental& Lab.Supplies Expenses-Laboratory	5 02 02 080-1					561,032	561,032
Fuel,Oil and Lubricants Expenses	5 02 03 090		2,753,541				2,753,541
Generation, Transmission, & Dist. Expenses-Fuel , Oil &	5 020 9010-2					1,550,030	1,550,030
Fuel,Oil and Lubricants Expenses-Office Gensets	5 02 03 090-2		75,000				75,000
Other Supplies Expenses	5 02 03 990	510,000	268,881			367,000.00	1,145,881
Chemical and Filtering Supplies Expenses	5 02 03 130					1,823,932	1,823,932
Semi-Expendable Machinery and Equipmt. Exp.	5 02 03 210	712,320	-	-	6,420,000	3,453,500	10,585,820
Semi-Expendable Furnitures, Fixtures & Books Exp.	5 02 03 220		302,000	20,000		143,513	465,513
Generation, Transmission, & Dist. Expenses-Electricity	5 02 09010-1					44,704,217	44,704,217
Electricity Expenses-Admin. Bldg.& PolWD Annex	5 02 04 020-1		1,650,000				1,650,000
Electricity Expenses-Sub Office	5 02 04 020-2						-
Postage and Courier Services	5 02 05 010	12,000		7,500	5,000	5,000	29,500
Telephone Expenses-LANDLINE	5 02 05 020	30,000	32,400	24,000	42,000		128,400
Telephone Expenses-MOBILE	5 02 05 020-1	168,000	42,000	43,200	79,200	192,588	524,988
Internet Subscription Expenses	5 02 05 030	178,080					178,080
Cable,Sattelite,Telegraph & Radio Expenses	5 02 05 040						-
Membership Dues & Cont. to Organizations	5 02 99 060	111,806	27,000				138,806
Awards/Rewards Expenses	5 02 02 010	121,000	585,500		120,000		826,500
Advertising, Promotional and Marketing Expenses	5 02 99 010	241,529			291,000		532,529
Printing and Publications Expenses	5 02 99 020	477,600			10,000	7,250	494,850
Rent/Lease Expenses	5 02 99 050			51,357			51,357
Representation Expenses	5 02 99 030	440,000	60,000	36,000			536,000
Transportation & Delivery Expenses	5 02 99 040						-
Subscription Expenses	5 02 99 070	581,040					581,040
Major Events and Conventions Expenses	5 02 99 180	300,000	480,000				780,000
Legal Services	5 02 11 010	120,000					120,000
Auditing Services	5 02 11 020			500,000			500,000
Consultancy Services	5 02 11 030			150,000			150,000
Environment/Sanitary Services	5 02 12 010			50,000			50,000
Other General Services - JO	5 02 12 990	-	3,967,200				3,967,200
Security Services	5 02 12 030			150,000			150,000
Security Services - SG Salaries & Wages	5 02 12 030-1			2,500,000			2,500,000
Other Professional Services	5 02 11 990	75,000					75,000
Donations	5 02 99 080	289,000					289,000
Extraordinary Expenses	5 02 10 030	45,600					45,600
Miscellaneous Expenses	5 02 10 030-1	90,000					90,000
Taxes,Duties and Licenses	5 02 15 010	50,000	38,352				88,352
Fedlity Bond Premiums	5 02 15 020		307,175				307,175
Insurance Expenses	5 02 15 030		595,183				595,183
Labor & Wages	5 02 16 010		81,000		29,250	3,330,771	3,441,021
Other Discounts-Sr. Cit. Disc.	5 05 05 010				480,000		480,000
TOTAL MOOE		6,281,925	14,387,016	3,918,157	7,506,850	56,188,833	88,282,781

POLOMOLOK WATER DISTRICT
Polomolok, South Cotabato
DETAILED MAINTENANCE AND OPERATING BUDGET
FOR THE CALENDAR YEAR 2025

ACCOUNT TITLE	A/C CODE	OGM	AD	FD	CD	EOD	TOTAL
REPAIRS & MAINTENANCE							
R&M - Infra Assets-Elec.Power	5 02 13 030		180,000			1,113,288	1,293,288
R&M - Bldg. & Other Structures-OB	5 02 13 040		450,000				450,000
R&M - Bldg. & Other Structures-PS	5 02 13 040-1						-
R&M - Machinery & Eqipt. - Office Eqpt	5 02 13 050		100,000				100,000
R&M - Furniture and Fixtures	5 02 13 070		125,000				125,000
R&M - Machinery & Eqipt. - IT Eqpt	5 02 13 050-1	210,000					210,000
R&M - Machinery & Eqipt. - Machineries	5 02 13 050-2		334,600			654,390	988,990
R&M - Machinery & Eqipt. - Comm. Eqpt	5 02 13 050-3		58,000		16,000	122,292	196,292
R&M - Machinery & Eqipt. - Med.Dental & Lab Exp.	5 02 13 050-4					204,000	204,000
R&M - Machinery & Eqipt. - Oth.Mach.& Eqpt.	5 02 13 050-5					284,140	284,140
R&M - Machinery & Eqipt. - Sports Eqpt.	5 02 13 050-6						-
R&M - Transportation Eqipt.	5 02 13 060		1,764,000				1,764,000
R&M - Other PPE	5 02 13 990			30,000			30,000
R&M - Infra Assets-Artesian Wells	5 02 13 030-1					780,000	780,000
R&M - Infra Assets-Waterways	5 02 13 030-2				392,520	7,480,412	7,872,932
R&M - Land Improvements	5 02 13 020					500,000	500,000
TOTAL REPAIRS AND MAINTENANCE EXPENSES		210,000	3,011,600	30,000	408,520	11,138,522	14,798,642
Impairment Loss-Loans and Receivables	5 05 03 020			500,000			500,000
DEPRECIATION							
Deprn. - Other Land Improvement	5 05 01 020			375,000			375,000
Deprn. - Infra Assets-Elec. Power	5 05 01 030			150,000			150,000
Deprn. - Infra Assets-Water ways	5 05 01 030 1			7,500,000			7,500,000
Deprn. - Infra Assets-Artesian Wells	5 05 01 030 2			3,200,000			3,200,000
Deprn.- Bldgs. & Oher Structures-OB	5 05 01 040			725,000			725,000
Deprn.- Bldgs. & Oher Structures-OS	5 05 01 040-1			82,835			82,835
Deprn. - Leased Assets Improvement-Bldg.	5 05 01 090			35,700			35,700
Deprn. - Machinery & Eqipt.-OE	5 05 01 050			153,791			153,791
Deprn. - Furnitures, Fixtures and Books	5 05 01 070			135,732			135,732
Deprn. - Machinery & Eqipt. - IT Eqpt	5 05 01 050-1			1,171,803			1,171,803
Deprn. - Machinery & Eqipt.- Machineries	5 05 01 050-2			45,200			45,200
Deprn. - Machinery & Eqipt.- Comm. Eqpt.	5 05 01 050-3			75,380			75,380
Deprn. - Machinery & Eqipt.- Fire Eqpt.	5 05 01 050-4			110,788			110,788
Deprn. - Machinery & Eqipt. - Heavy Eqpt.	5 05 01 050-8			510,222			510,222
Deprn. - Transportation Eqipt.	5 05 01 060			1,740,000			1,740,000
Deprn. - Other PPE	5 05 01 990			1,268,454			1,268,454
TOTAL				16,904,905			16,904,905
FINANCIAL EXPENSES:							
Documentary Stamp Expenses	5 02 99 140						
Interest Expenses - LWUA				7,154,000			7,154,000
Bank Charges	5 03 01 040			2,500			2,500
TOTAL FINANCIAL EXPENSES				7,156,500			7,156,500
TOTAL OPERATING BUDGET		6,491,925	72,449,021	41,204,770	8,017,443	68,787,905	196,951,064
Add : CAPITAL EXPENDITURES		2,942,880	2,000,000		84,000	49,510,427	54,537,307
Service Connection Materials					4,225,000		4,225,000
Over-all Total		9,434,805	74,449,021	41,204,770	12,326,443	118,298,332	255,713,370

255,713,370

Prepared by :

MARLENE C. CAGATA
Finance Division Manager B

Verified by :

ANA SORITA S. ALOVERA
Department Manager B

RECOMMENDING APPROVAL :

ENGR. ANDRESITO J. DEGIJLA
General Manager

APPROVED :

ENGR. ALEX S. MACABACYAO
Board Chairman


POLOMOLOK WATER DISTRICT
Polomolok, South Cotabato
CONSOLIDATED MAINTENANCE AND OPERATING BUDGET
FOR THE CALENDAR YEAR 2025

ACCOUNT TITLE	A/C CODE	Proposed Monthly Budget-2025	TOTAL Proposed Budget-2025	TOTAL ACTUAL CY 2024	INCREASE (DECREASE)	PERCENT OF INCREASE (DECREASE)
PERSONAL SERVICES:						
Salaries and Wages- Regular	5 01 01 010	3,443,647	41,323,768	38,137,551	3,186,218	8%
Personnel Economic Relief Allow. (PERA)	5 01 02 010	220,000	2,640,000	2,479,871	160,129	6%
Representation Allowance (RA)	5 01 02 020	38,500	462,000	460,750	1,250	0%
Transportation Allowance (TA)	5 01 02 030	38,500	462,000	460,750	1,250	0%
Clothing/Uniform Allowance	5 01 02 040	66,500	798,000	721,000	77,000.00	11%
Productivity Incentive Allowance	5 01 02 080	47,500	570,000	520,000	50,000	10%
Other Bonuses & Allowances- C.N.A. Civilian	5 01 02 990 - 11					
Other Bonuses & Allowances- PBB Civilian	5 01 02 990 - 14					
Directors & Committee Members' Fees	5 01 02 170	85,410	1,024,920	993,713	31,208	3%
Honoraria	5 01 02 100	35,000	420,000	497,740	(77,740)	-16%
Hazard Pay	5 01 02 110					
Overtime and Night Pay	5 01 02 130	138,552	1,662,623	738,490	924,132.43	125%
Cash Gift	5 01 02 150	47,500	570,000	515,000	55,000.00	11%
Mid-Year Bonus	5 01 02 160	270,439	3,245,273	3,142,579	102,694.44	3%
Year End Bonus	5 01 02 140	305,447	3,665,364	3,157,576	507,788.00	16%
Life and Retirement Insurance Contributions	5 01 03 010	413,238	4,958,852	4,496,776	462,076.59	10%
PAG-IBIG Contributions	5 01 03 020	21,300	255,600	317,400	(61,800.00)	-19%
PHILHEALTH Contributions	5 01 03 030	81,745	980,937	902,077	78,859.25	9%
Employees Compensation Insurance Premiims	5 01 03 040	10,650	127,800	163,800	(36,000.00)	-22%
Terminal Leave Benefits	5 01 04 030	408,925	4,907,100	3,163,117	1,743,982.47	55%
Other Personnel Benefits	5 01 04 990					
a.) Anniversary Bonus		35,750	429,000		429,000.00	100%
b.) Medical Assistance		67,083	805,000		805,000	100%
TOTAL		5,775,686	69,308,236	60,868,189	8,440,047	14%
MAINTENANCE & OTHER OPERATING EXPENSES:						
Travelling Expenses - Local	5 02 01 010	162,574	1,950,884	1,861,881	89,003	5%
Training Expenses	5 02 02 010	176,642	2,119,700	1,542,300	577,400	37%
Office Supplies Expenses	5 02 03 010	71,137	853,650	581,904	271,746	47%
Accountable Forms Expenses	5 02 03 020	31,250	375,000	421,582	(46,582)	-11%
Drugs and Medicine Expenses	5 02 03 070	1,500	18,000	13,500	4,500	33%
Medical,Dental& Lab.Supplies Expenses-Laboratory	5 02 02 080-1	46,753	561,032	339,245	221,787	65%
Fuel,Oil and Lubricants Expenses	5 02 03 090	229,462	2,753,541	1,983,953	769,587	39%
Generation, Trans & Dis'n Exp-Fuel,Oil -PS	5 02 09 010-2	129,169	1,550,030	1,130,603	419,427	37%
Gasoline,Oil and Lubricants Expenses-ADMIN. BLDG	5 02 03 090-2	6,250	75,000	30,310	44,690	147%
Other Supplies& Materials Expenses	5 02 03 990	95,490	1,145,881	742,156	403,724	54%
Chemical & Filtering Supplies Expenses	5 02 03 130	151,994	1,823,932	1,206,938	616,994	51%
Semi-Expendable Machinery and Equipmt. Exp.	5 02 03 210	882,152	10,585,820	6,016,197	4,569,623	76%
Semi-Expendable Furnitures, Fixtures & Books Exp.	5 02 03 220	38,793	465,513	142,728	322,785	226%
Generation, Trans & Dis'n Exp-Electricity -PS	5 02 09 010-1	3,725,351	44,704,217	32,855,050	11,849,168	36%
Electricity Expenses-Admin. Bldg.	5 02 04 020-1	137,500	1,650,000	1,263,161	386,839	31%
Electricity Expenses-Sub Office	5 02 04 020-2			44,667	(44,667)	-100%
Postage and Courier Services	5 02 05 010	2,458	29,500	16,407	13,093	80%
Telephone Expenses-LANDLINE	5 02 05 020	10,700	128,400	117,015	11,385	10%
Telephone Expenses-MOBILE	5 02 05 020-1	43,749	524,988	533,710	(8,722)	-2%
Internet Subscription Expenses	5 02 05 030	14,840	178,080	110,460	67,620	61%
Membership Dues & Cont. to Organizations	5 02 99 060	11,567	138,806	122,272	16,534	14%
Advertising, Promotional and Marketing Expenses	5 02 99 010	44,377	532,529	218,000	314,529	144%
Printing and Publications Expenses	5 02 99 020	41,238	494,850	461,948	32,903	7%
Rent/Lease Expenses	5 02 99 050	4,280	51,357	74,855	(23,498)	-31%
Representation Expenses	5 02 99 030	44,667	536,000	826,355	(290,355)	-35%
Transportation & Delivery Expenses	5 02 99 040					0%
Subscription Expenses	5 02 99 070	48,420	581,040	160,614	420,426	262%
Major Events and Conventions Expenses	5 02 99 180	65,000	780,000		780,000	100%
Awards/Rewards Expenses	5 02 02 010	68,875	826,500	893,425	(66,925)	-7%
Legal Services	5 02 11 010	10,000	120,000	102,000	18,000	18%
Auditing Services	5 02 11 020	41,667	500,000	500,000		0%
Consultancy Services	5 02 11 030	12,500	150,000	150,000		0%
Environment/Sanitary Services	5 02 12 010	4,167	50,000	78,100	(28,100)	-36%
Other General Services-JO	5 02 12 990	330,600	3,967,200	3,377,305	589,895	17%
Security Services	5 02 12 030	12,500	150,000	84,569	65,431	77%
Security Services - SG Salaries & Wages	5 02 12 030-1	208,333	2,500,000	1,606,150	893,850	56%
Other Professional Services	5 02 11 990	6,250	75,000	200,000	(125,000)	-63%
Donations	5 02 99 080	24,083	289,000	174,691	114,309	65%
Extraordinary Expenses	5 02 10 030	3,800	45,600	45,600		0%
Miscellaneous Expenses	5 02 10 030-1	7,500	90,000	51,662	38,339	74%
Taxes,Duties and Licenses	5 02 15 010	7,363	88,352	3,664,547	(3,576,195)	-98%
Fidelity Bond Premiims	5 02 15 020	25,598	307,175	425,383	(118,208)	-28%
Insurance Expenses	5 02 15 030	49,599	595,183	580,667	14,517	3%
Labor & Wages	5 02 16 010	286,752	3,441,021	3,286,167	154,854	5%
Other Discounts-Sr. Cit. Disc.	5 05 05 010	40,000	480,000	397,421	82,579	21%
TOTAL MOOE		7,356,898	88,282,781	68,435,499	19,847,281	29%

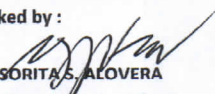
POLOMOLOK WATER DISTRICT
Polomolok, South Cotabato
CONSOLIDATED MAINTENANCE AND OPERATING BUDGET
FOR THE CALENDAR YEAR 2025

ACCOUNT TITLE	A/C CODE	Proposed Monthly Budget-2025	TOTAL Proposed Budget-2025	TOTAL ACTUAL CY 2024	INCREASE (DECREASE)	PERCENT OF INCREASE (DECREASE)
REPAIRS & MAINTENANCE						
R&M - Infra Assets-Elec.Power	5 02 13 030	107,774	1,293,288	238,965.00	1,054,323	441%
R&M - Bldg. & Other Structures-OB	5 02 13 040	37,500	450,000	550,437.90	(100,438)	-18%
R&M - Bldg. & Other Structures-OS	5 02 13 040-1	-	-	-	-	0%
R&M - Machinery & Eqipt. - Office Eqpt	5 02 13 050	8,333	100,000	81,782.44	18,218	22%
R&M - Furniture and Fixtures	5 02 13 070	10,417	125,000	21,190.53	103,809	490%
R&M - Machinery & Eqipt. - IT Eqpt	5 02 13 050-1	17,500	210,000	503,972.00	(293,972)	-58%
R&M - Machinery & Eqipt. - Machineries	5 02 13 050-2	82,416	988,990	232,397.67	756,592	326%
R&M - Machinery & Eqipt. - Comm. Eqpt	5 02 13 050-3	16,358	196,292	33,465.33	162,827	487%
R&M - Machinery & Eqipt. - Med.Dental & Lab Exp	5 02 13 050-4	17,000	204,000	34,550.00	169,450	490%
R&M - Machinery & Eqipt. - Oth.Mach.& Eqpt.	5 02 13 050-5	23,678	284,140	80,642.43	203,498	252%
R&M - Transportation Eqipt.	5 02 13 060	147,000	1,764,000	835,250.65	928,749	111%
R&M - Other PPE	5 02 13 990	2,500	30,000	26,215.00	3,785	14%
R&M - Infra Assets-Artesian Wells	5 02 13 030-1	65,000	780,000	569,058.88	210,941	37%
R&M - Infra Assets-Waterways	5 02 13 030-2	656,078	7,872,932	3,163,483.17	4,709,449	149%
R&M - Land Improvements	5 02 13 020	41,667	500,000	329,285.30	170,715	52%
TOTAL		1,233,220	14,798,642	6,700,696	8,097,946	121%
Impairment Loss-Loans and Receivables	5 05 03 020	41,667	500,000	350,000	150,000	52%
DEPRECIATION						
Deprn. - Other Land Improvement	5 05 01 020	31,250	375,000	292,072	82,928	28%
Deprn. - Infra Assets-Elec. Power	5 05 01 030	12,500	150,000	98,126	51,874	53%
Deprn. - Infra Assets-Water ways	5 05 01 030 1	625,000	7,500,000	6,842,595	657,405	10%
Deprn. - Infra Assets-Artesian Wells	5 05 01 030 2	266,667	3,200,000	2,816,793	383,207	14%
Deprn. - Bldgs.&Oth.Structures-OB	5 05 01 040	60,417	725,000	614,617	110,383	18%
Deprn. - Bldgs.&Oth.Structures-OS	5 05 01 040-1	6,903	82,835	65,305	17,530	27%
Deprn. - Leased Assets Improvement-Bldg.	5 05 01 090	2,975	35,700	29,813	5,887	20%
Deprn. - Machinery & Eqipt.-OE	5 05 01 050	12,816	153,791	130,307	23,484	18%
Deprn. - Furnitures, Fixtures and Books	5 05 01 070	11,311	135,732	108,848	26,884	25%
Deprn. - Machinery & Eqipt.- IT Eqpt	5 05 01 050-1	97,650	1,171,803	782,538	389,265	50%
Deprn. - Machinery & Eqipt.- Machineries	5 05 01 050-2	3,767	45,200	17,082	28,118	165%
Deprn. - Machinery & Eqipt.- Comm. Eqpt.	5 05 01 050-3	6,282	75,380	67,136	8,244	12%
Deprn. - Machinery & Eqipt.- Fire Eqpt.	5 05 01 050-4	9,232	110,788	94,353	16,435	17%
Deprn. - Machinery & Eqipt.- Sports Eqpt.	5 05 01 050-6	-	-	-	-	0%
Deprn. - Machinery & Eqipt. - Oth. M&E	5 05 01 050-7	-	-	-	-	0%
Deprn. - Machinery & Eqipt. - Heavy Equipment	5 05 01 050-8	42,519	510,222	461,111	49,111	11%
Deprn. - Transportation Eqipt.	5 05 01 060	145,000	1,740,000	1,344,893	395,107	29%
Deprn. - Other PPE	5 05 01 990	105,705	1,268,454	1,065,122	203,332	19%
TOTAL		1,408,742	16,904,905	14,538,637	2,366,268	16%
FINANCIAL EXPENSES:						
Documentary Stamp Expenses	5 02 99 140	-	-	-	-	100%
Interest Expenses - LWUA	5 03 01 020	596,167	7,154,000	-	7,154,000	100%
Bank Charges	5 03 01 040	208	2,500	2,000	500	25%
TOTAL		596,375	7,156,500	2,000	7,154,500	357725%
TOTAL OPERATING BUDGET		16,412,589	196,951,064	150,895,022	45,906,041	30%
Add : CAPITAL EXPENDITURES		4,896,859	58,762,307	54,798,678	3,963,628	7%
TOTAL CAPEX and OPERATING BUDGET		21,309,448	255,713,370	205,693,700	49,869,670	24.2%

Prepared by :


MARLENE C. CAGATA
 Finance Division Manager B

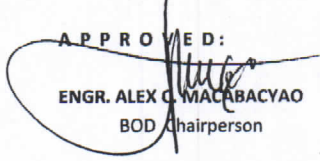
Checked by :


ANA SORITA S. ALOVERA
 Department Manager B

RECOMMENDING APPROVAL :

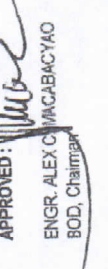

ENGR. ANDRESITO J. DEGILLA
 General Manager

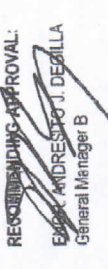
APPROVED :


ENGR. ALEX C. MACABACAYAO
 BOD Chairperson

**POLOMOLOK WATER DISTRICT
PROJECTED WATER SALES
For the Year 2025**

CONNECTION :	CATEGORY	JAN.	FEB.	MAR.	APR.	MAY	JUN.	JUL.	AUG.	SEPT.	OCT.	NOV.	DEC.	Total Next Year	Total Current Year	Increase (Decrease)	% of Increase (Decrease)
CONNECTION :																	
No. of Con. Start of Mo./Yr	Residential	25,450	25,592	25,734	25,878	26,022	26,166	26,310	26,454	26,598	26,742	26,886	27,030	25,450	24,046	1,404	5.52%
	Government	348	348	350	351	352	353	354	355	356	357	358	359	346	336	12	3.44%
	Commercial	1,108	1,110	1,114	1,116	1,118	1,120	1,122	1,124	1,126	1,128	1,130	1,132	1,108	760	348	31.41%
Total No. of Active Service Connection		26,906	27,051	27,196	27,343	27,490	27,637	27,784	27,931	28,078	28,225	28,372	28,519	26,906	25,142	1,764	6.56%
	Residential	142	142	144	144	144	144	144	144	144	144	144	144	1,724	1,404	320	18.56%
	Government	1	1	1	1	1	1	1	1	1	1	1	1	12	12	-	0%
	Commercial	2	2	2	2	2	2	2	2	2	2	2	2	24	24	-	0%
Net Add'l Con. For the Period	Commercial	25,592	25,734	25,878	26,022	26,166	26,310	26,454	26,598	26,742	26,886	27,030	27,174	25,450	25,450	1,724	6%
	Residential	348	350	351	352	353	354	355	356	357	358	359	360	346	336	12	3%
	Government	1,108	1,110	1,114	1,116	1,118	1,120	1,122	1,124	1,126	1,128	1,130	1,132	1,108	760	24	2%
Total No. of Billed Service Connection	(ending)	27,051	27,196	27,343	27,490	27,637	27,784	27,931	28,078	28,225	28,372	28,519	28,666	26,906	26,906	1,760	6.14%
	Residential	19,800	19,800	19,800	19,800	19,800	19,800	19,800	19,800	19,800	19,800	19,800	19,800	19,800	19,800	19,800	0.00%
	Government	66.12	66.12	66.12	66.12	66.12	66.12	66.12	66.12	66.12	66.12	66.12	66.12	66.12	66.12	-	0.00%
	Commercial	31.07	31.07	31.07	31.07	31.07	31.07	31.07	31.07	31.07	31.07	31.07	31.07	31.07	31.07	-	0.00%
Average Consumption / Category	Commercial	506,722	509,533	512,384	515,236	518,087	520,938	523,789	526,640	529,492	532,343	535,194	538,045	503,910	503,910	5,764,492.80	91.98%
	Residential	23,076	23,142	23,208	23,274	23,340	23,406	23,473	23,539	23,605	23,671	23,737	23,803	23,010	23,010	258,254.72	91.82%
	Government	34,488	34,554	34,620	34,686	34,752	34,818	34,884	34,950	35,016	35,082	35,148	35,214	34,428	34,428	383,528.08	91.78%
Total Cu. M. Billed		56,426	56,725	57,025	57,324	57,623	57,923	58,222	58,522	58,821	59,121	59,421	59,721	6,967,631	581,345	6,406,286	91.94%
BILLING:																	
Residential		15,964,694	16,053,275	16,143,105	16,232,934	16,322,764	16,412,593	16,502,423	16,592,252	16,682,082	16,771,911	16,861,741	16,951,570	197,401,515	144,624,903	52,776,612	26.74%
Government		946,066	948,777	951,488	954,199	956,910	959,621	962,332	965,043	967,754	970,465	973,176	975,887	11,639,437	8,422,412	3,217,025	20.79%
Commercial		2,237,800	2,241,832	2,245,864	2,250,000	2,254,136	2,258,272	2,262,408	2,266,544	2,270,680	2,274,816	2,278,952	2,283,088	32,181,720	21,923,109	10,258,611	31.89%
Total Billing		19,148,560	19,243,884	19,339,459	19,435,134	19,530,809	19,626,484	19,722,159	19,817,834	19,913,509	20,009,184	20,104,859	20,200,534	241,222,672	174,570,424	66,652,248	37.89%
PENALTY CHARGES (3% of Billing)		574,457	577,317	580,177	583,037	585,897	588,757	591,617	594,477	597,337	600,197	603,057	605,917	7,236,680	5,245,113	1,991,567	37.85%
COLLECTION : (98% of Billing)																	
Residential		15,326,106	15,411,144	15,497,381	15,583,617	15,669,853	15,756,090	15,842,326	15,928,562	16,014,800	16,101,036	16,187,272	16,273,507	189,505,455	141,969,513	47,545,942	25.09%
Government		908,223	910,826	913,429	916,032	918,635	921,238	923,841	926,444	929,047	931,650	934,253	936,856	11,173,860	8,860,840	2,313,020	20.79%
Commercial		2,148,288	2,152,159	2,156,030	2,159,901	2,163,772	2,167,643	2,171,514	2,175,385	2,179,256	2,183,127	2,187,000	2,190,871	30,894,451	23,038,183	7,856,268	25.43%
Sub-Total		18,382,617	18,474,129	18,565,840	18,657,551	18,749,262	18,840,973	18,932,684	19,024,395	19,116,106	19,207,817	19,300,528	19,393,239	231,573,766	173,858,536	57,715,230	24.92%
Coll. Penalty Charges (50 % of charges)		287,228	288,688	290,148	291,608	293,068	294,528	295,988	297,448	298,908	300,368	301,828	303,288	3,618,340	2,126,601	1,491,739	41.23%
Coll. P. Y. A.		2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	3,650,000	3,189,902	460,098	12.61%
Total Collection		20,669,845	20,762,817	20,855,788	20,948,759	21,041,730	21,134,701	21,227,672	21,320,643	21,413,614	21,506,585	21,600,556	21,693,527	236,842,106	179,175,039	59,667,066	24.93%
ACCOUNTS RECEIVABLE:																	
Start of the Month		15,479,018	14,532,188	13,587,358	12,642,528	11,697,698	10,752,868	9,808,038	8,863,208	7,918,378	6,973,548	6,028,718	5,083,888	15,479,018	14,434,520	1,044,498	6.75%
End of the Month		14,532,188	13,587,358	12,642,528	11,697,698	10,752,868	9,808,038	8,863,208	7,918,378	6,973,548	6,028,718	5,083,888	4,139,058	25,096,294	15,479,018	9,617,247	38.32%
BAD DEBTS		762,548	768,520	774,492	780,464	786,436	792,408	798,380	804,352	810,324	816,296	822,268	828,240	9,353,028	7,728,219	1,624,809	21.62%
PRODUCTION:																	
NON-REVENUE WATER (g.a.m.)		198,262	199,286	200,310	201,334	202,358	203,382	204,406	205,430	206,454	207,478	208,502	209,526	2,388,397	7,693,793	(5,306,397)	-68.00%
TOTAL WATER FOR DISTRIBUTION		920,700	921,700	922,700	923,700	924,700	925,700	926,700	927,700	928,700	929,700	930,700	931,700	11,175,735	11,126,472	49,263	5.35%
TOTAL RATED PRODUCTION CAPACITY (RPC), LPS		375	375	375	375	375	375	375	375	375	375	375	375	4,878	429	4,449	91.21%
% OF UTILIZATION OF TOTAL RPC		82.82%	82.82%	82.82%	82.82%	82.82%	82.82%	82.82%	82.82%	82.82%	82.82%	82.82%	82.82%	75.02%	75.02%	69.46%	12.70%
NON-REVENUE WATER (%)		25.00%	26.00%	26.00%	26.00%	26.00%	26.00%	26.00%	26.00%	26.00%	26.00%	26.00%	26.00%	25.10%	25.10%	(0.005)	-1.94%

APPROVED: 
ENGR. ALEX CHINGABACAYAO
BOD, Chairman

RECOMMENDING APPROVAL:

ENGR. ANDRES P. J. DEZILLA
General Manager B

JOEMEL S. ADELCO
OIC, Division Manager EOD

MARLENE C. CAGATA
Division Manager - FD

PREPARED:
LUCILLE P. FABROS
OIC - Division Manager CD


POLOMOLOK WATER DISTRICT
Polomolok, South Cotabato

INCOME BUDGET

For the Budget Year, 2025

ACCOUNT TITLE	A/C	Proposed Monthly Budget - 2025	TOTAL Proposed Annual Budget - 2025	TOTAL ACTUAL CY 2024	INCREASE (DECREASE)	PERCENT OF INCREASE (DECREASE)
Inspection Fees	4 02 01 100	22,000	264,000	146,350	117,650	80%
Other Service Income	4 02 01 990	295,333	3,544,000	2,786,346	757,654	27%
Waterworks System Fees	4 02 02 090	20,101,889	241,222,672	175,308,687	65,913,986	38%
Fines and Penalties-Business Income	4 02 02 230	603,057	7,236,680	4,399,850	2,836,831	64%
Power Supply System Rev. Adjustment	4 02 02 160	-	-	1,755,966	(1,755,966)	-100%
Miscellaneous Income	4 06 03 990	208,356	2,500,275	2,070,813	429,462	21%
GRAND TOTAL		21,230,636	254,767,627	186,468,012	68,299,616	37%

Checked by :


MARLENE C. CAGATA

Finance Division Manager B

Verified by :

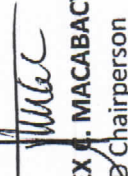

ANA SORITA S. ALOVERA

Department Manager B

RECOMMENDING APPROVAL :


ENGR. ANDRESITO J. DEGILLA
General Manager B


Approved by :



ENGR. ALEX C. MACABACYAO
BOB Chairperson

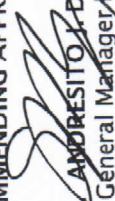
POLOMOLOK WATER DISTRICT
Polomolok, South Cotabato

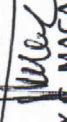
INCOME STATEMENT BUDGET
For the Budget Year, 2025

ACCOUNT TITLE	Proposed Monthly Budget-2025	TOTAL Proposed Budget-2025	Percentage to Income	TOTAL ACTUAL CY 2024	INCREASE (DECREASE)	PERCENT OF INCREASE (DECREASE)
INCOME	P 21,230,636	P 254,767,627	100%	P 186,468,012	P 68,299,616	37%
LESS: EXPENSES;						
Personal Services	5,775,686	69,308,236	27%	60,868,189	8,440,047	14%
Other Operating Expenses	7,356,898	88,282,781	35%	68,435,499	19,847,281	29%
Repairs and Maintenance Expenses	1,233,220	14,798,642	6%	6,700,696	8,097,946	121%
Bad Debts Expenses	41,667	500,000	0.20%	350,000	150,000	43%
Depreciation	1,408,742	16,904,905	7%	14,538,637	2,366,268	16%
TOTAL	P 15,816,214	P 189,794,564	74%	P 150,893,022	P 38,901,541	26%
FINANCIAL EXPENSES:						
Interest Expenses	596,167	7,154,000	3%		7,154,000	100%
Bank Charges & Other Financial Charges	208.33	2,500	0.001%	2,000	500	25%
TOTAL FINANCIAL EXPENSES	P 596,375	P 7,156,500	2.8%	P 2,000	P 7,154,500	357725%
TOTAL EXPENSES	P 16,412,380	P 196,951,064	77%	P 150,895,022	P 46,056,041	31%
INCOME (LOSS) FROM OPERATIONS	P 4,818,047	P 57,816,564	23%	P 35,572,990	P 22,243,574	63%
ADD(DEDUCT) Other Income/Expenses						
Interest Income	6,250	75,000	0%	62,385	12,615	20%
NET INCOME (LOSS) Before Income Tax	P 4,824,297	P 57,891,564	23%	P 35,635,375	P 22,256,189	62%
OPERATING RATIO		77%		81%	-4%	-4%

Checked by: 
MARLENE C. CAGATA
Finance Division Manager B

Verified by: 
ANA SORITA S. ALOVERA
Department Manager B

RECOMMENDING APPROVAL: 
ENGR. ANDRESITO J. DEGILLA
General Manager B

APPROVED BY: 
ENGR. ALEX C. MACABAYAO
BOD Chairperson