

Republic of the Philippines
Manoag Water District

DETAILED STATEMENT OF FINANCIAL PERFORMANCE
BUDGET PROJECTION FOR THE YEAR 2022

ACCOUNT NO.		2022		ACTUAL 2021	BUDGET 2021	PAGE NO.
		AVERAGE	YEAR TO DATE			
	Service and Business Income					
	Service Income					
4-02-02-090	WATERWORKS SYSTEM FEES	5,051,161.13	60,613,933.50	51,510,436.16	57,570,610.50	
4-02-01-990	OTHER SERVICE INCOME	12,333.33	148,000.00	139,700.00	140,500.00	
4-02-01-140	FINES & PENALTIES- SERVICE INCOME	151,534.83	1,818,418.01	1,979,516.48	1,727,118.32	
4-06-03-990	MISCELLANEOUS INCOME	13,402.35	160,828.20	251,244.80	130,300.65	
	Total Service Income	5,228,431.64	62,741,179.71	53,880,897.44	59,568,529.47	
	EXPENSES					
	Operating Expenses					
	Personal Services					
	Salaries and wages					
5-01-01-010	SALARIES AND WAGES- REGULAR/CASUAL/JOB ORDER	1,457,943.00	17,495,316.00	12,166,182.83	17,563,932.00	6
	Total Salaries and wages	1,457,943.00	17,495,316.00	12,166,182.83	17,563,932.00	
	Other Compensation					
5-01-02-010	PERSONNEL ECONOMIC RELIEF ALLOWANCE (PERAA)	100,000.00	1,200,000.00	1,067,000.00	1,392,000.00	7
5-01-02-020	REPRESENTATION ALLOWANCE (RA)	23,500.00	282,000.00	284,125.00	282,000.00	8
5-01-02-030	TRANSPORTATION ALLOWANCE (TA)	23,500.00	282,000.00	284,125.00	282,000.00	9
5-01-02-040	CLOTHING/UNIFORM ALLOWANCE	25,000.00	300,000.00	246,000.00	348,000.00	10
5-02-99-120	DIRECTORS AND COMMITTEE MEMBERS' FEES	37,000.00	444,000.00	421,200.00	444,000.00	11
5-01-02-140	YEAR-END BONUS	115,682.17	1,388,186.00	1,000,522.10	1,463,661.00	12
5-01-02-990	OTHER BONUSES AND ALLOWANCES	338,390.50	4,060,686.00	3,120,589.00	4,348,661.00	13
	Total Other Compensation	663,072.67	7,956,872.00	6,423,561.10	8,560,322.00	
	Personnel Benefit Contributions					
5-01-03-010	RETIREMENT AND LIFE INSURANCE PREMIUMS	180,653.16	2,167,837.92	1,477,090.19	2,177,271.84	14
5-01-03-020	PAG-IBIG CONTRIBUTIONS	8,550.00	102,600.00	53,400.00	104,400.00	15
5-01-03-030	PHILHEALTH CONTRIBUTIONS	28,481.04	341,772.48	171,867.19	295,693.80	16
	Total Personnel Benefits Contributions	217,684.20	2,612,210.40	1,702,357.38	2,577,365.64	
5-01-04-030	OTHER PERSONNEL BENEFITS	160,527.11	1,926,325.26	716,478.62	1,700,600.00	21
	TERMINAL LEAVE BENEFITS	5,416.67	65,000.00	400,771.46	50,000.00	22
5-01-04-990	Total Personal Services	2,504,643.65	30,055,723.66	21,409,351.39	30,452,219.64	
	Maintenance And Other Operating Expenses					
	Supplies and Materials Expenses					
5-02-03-010	OFFICE SUPPLIES EXPENSES	99,039.70	1,188,476.40	687,297.19	1,328,387.10	23
	SEMI-EXPENDABLE FURNITURE AND FIXTURE EXPENSES	23,566.67	282,800.00	2,145.00	227,700.00	24
	SEMI-EXPENDABLE OTHER MACHINERY AND EQUIPMENT EXPENSES	98,400.83	1,180,810.00	40,987.00	968,950.00	25
5-02-03-990	OTHER SUPPLIES AND MATERIALS EXPENSES	17,500.00	210,000.00	117,300.00	210,000.00	26
	Total Supplies and Materials Expenses	238,507.20	2,862,086.40	847,729.19	2,735,037.10	
5-02-01-010	TRAVELING EXPENSES- LOCAL	16,666.67	200,000.00	147,300.00	200,000.00	27
5-02-02-010	TRAINING EXPENSES	8,333.33	100,000.00	67,800.00	100,000.00	28
	Utility Expenses					
5-02-03-090	FUEL, OIL & LUBRICANT EXPENSES	106,138.67	1,273,664.00	323,868.31	1,192,256.00	29
5-02-04-020	ELECTRICITY EXPENSES	987,778.18	11,853,338.16	6,196,828.42	7,911,336.00	30
	Total Utility Expenses	1,093,916.85	13,127,002.16	6,520,696.73	9,103,592.00	
	Communication Expenses					
5-02-05-010	POSTAGE AND COURIER SERVICES	1,666.67	20,000.00	12,519.50	15,000.00	31
5-02-05-020	TELEPHONE EXPENSES- LANDLINE/MOBILE	25,416.67	305,000.00	273,797.72	285,000.00	32
5-02-05-030	INTERNET SUBSCRIPTION EXPENSES	20,000.00	240,000.00	114,240.00	180,000.00	33
	Total Communication Expenses	47,083.34	565,000.00	400,557.22	480,000.00	
	Professional Services					
5-02-11-010	LEGAL SERVICES	5,000.00	60,000.00	60,100.00	60,000.00	34
5-02-11-020	AUDITING SERVICES	12,500.00	150,000.00	-	160,000.00	35
5-02-11-030	CONSULTANCY SERVICES	25,000.00	300,000.00	-	-	36
5-02-12-030	SECURITY SERVICES	51,600.00	619,200.00	495,000.00	619,200.00	37
5-02-11-990	OTHER PROFESSIONAL SERVICES		-	-	-	
	Total Professional Services	94,100.00	1,129,200.00	555,100.00	839,200.00	

Republic of the Philippines
 Manaog Water District


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	Repairs and Maintenance					
5-02-13-030	REPAIRS & MAINT. - INFRASTRUCTURE ASSETS	179,513.33	2,154,160.00	1,926,370.25	1,312,760.00	38
5-02-13-040	REPAIRS & MAINT. - BUILDINGS & OTHER STRUCTURES	28,750.00	345,000.00	4,030.00	100,000.00	39
5-02-13-050	REPAIRS & MAINT. - TRANSPORTATION EQUIPMENT	12,500.00	150,000.00	114,868.31	150,000.00	40
5-02-13-060	REPAIRS & MAINT. - MACHINERY & EQUIPMENT	12,500.00	150,000.00	228,290.00	150,000.00	41
5-02-13-070	REPAIRS & MAINT. - FURNITURE & FIXTURES	1,000.00	12,000.00	-	10,000.00	42
	Total Repairs and Maintenance	234,263.33	2,811,160.00	2,273,558.56	1,722,760.00	
	Other Maintenance and Operating Expenses					
5-02-99-010	ADVERTISING, PROMOTIONAL & MARKETING EXPENSES	1,250.00	15,000.00		15,000.00	43
5-02-15-010	TAXES, DUTIES AND LICENSES	101,247.01	1,214,964.09	1,086,149.30	1,140,771.74	44
5-02-15-030	INSURANCE EXPENSES	33,333.33	400,000.00	268,987.14	300,000.00	45
5-02-99-030	REPRESENTATION EXPENSES	160,416.67	1,925,000.00	1,619,236.32	1,895,000.00	46
5-02-99-050	RENT EXPENSES	28,882.81	346,593.72	58,593.72	58,593.72	47
5-02-09-010	GENERATION, TRANSMISSION AND DISTRIBUTION EXPENSES	2,500.00	30,000.00	14,320.00	30,000.00	48
5-02-10-030	EXTRAORDINARY AND MISCELLANEOUS EXPENSES	9,700.00	116,400.00	22,000.00	116,400.00	49
5-02-99-060	MEMBERSHIP DUES AND CONTRIBUTIONS TO ORGANIZATIONS	1,750.00	21,000.00	7,380.00	21,000.00	50
5-02-99-080	DONATION	1,666.67	20,000.00	20,040.00	20,000.00	51
5-02-99-990	OTHER MAINTENANCE AND OPERATING EXPENSES	87,083.33	1,045,000.00	1,328,858.44	2,578,287.00	52
	Total Other Maintenance and Operating Expenses	427,829.82	5,133,957.81	4,425,564.92	6,175,052.46	
	Non -Cash Expenses					
5-05-01-020	DEPRECIATION- LAND IMPROVEMENTS	7,840.04	94,080.48	94,080.48	94,080.48	53
5-05-01-040	DEPRECIATION- BUILDINGS AND OTHER STRUCTURES	26,749.16	320,989.92	227,066.26	395,088.36	54
5-05-01-060	DEPRECIATION- TRANSPORTATION EQUIPMENT	46,574.04	558,888.48	281,522.93	612,639.12	55
5-05-01-070	DEPRECIATION- FURNITURE AND FIXTURES	764.56	9,174.72	7,604.16	23,804.16	56
5-05-01-990	DEPRECIATION- OTHER PROPERTY, PLANT & EQUIPMENT	355,125.63	4,261,507.56	2,819,460.18	3,935,422.20	57
	Total Depreciation	437,053.43	5,244,641.16	3,429,734.01	5,061,034.32	
5-05-03-020	IMPAIRMENT LOSS- RECEIVABLES	833.33	10,000.00	-	10,000.00	58
	TOTAL MAINTENANCE & OPERATING EXPENSES	2,598,587.30	31,183,047.53	18,668,040.63	26,426,675.88	
	FINANCIAL EXPENSES					
5-03-01-020	INTEREST EXPENSES	24,661.08	295,933.00	417,324.00	417,324.00	59
5-03-01-040	BANK CHARGES	125.00	1,500.00	1,150.00	600.00	60
	TOTAL FINANCIAL EXPENSES	24,786.08	297,433.00	418,474.00	417,924.00	
	TOTAL OPERATING EXPENSES	5,128,017.03	61,536,204.19	40,495,866.02	57,296,819.52	
	INCOME (LOSS) FROM OPERATION					
4-02-02-210	INTEREST INCOME	4,166.67	50,000.00	29,796.23	50,000.00	
	NET INCOME (LOSS) BEFORE INCOME TAX	104,581.28	1,254,975.52	13,414,827.65	2,321,709.95	


Prepared by:


ARLIZA D. SOTTO
 Corporate Budget Analyst A
 01/17/2022

Verified by:


RUSTY MARK V. FLORES
 OIC-Division Manager, Finance and Commercial
 01/17/2022

Recommending Approval:


FLORDELIZA N. TEJANO
 General Manager C
 01/17/2022

BOARD ACTION: APPROVED


BOARD RESOLUTION NO. 02, s. 2022

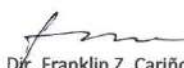
DATE: January 24, 2022


 Dir. Lourdes B. Veloria


 Dir. Patricio V. Bautista


 Dir. Erlinda C. Tambaoan


 Dir. Gladys G. Giron


 Dir. Franklin Z. Cariño