

**PROJECTED CASH FLOW STATEMENT
For the Budget Year 2016**

		PROPOSED BUDGET 2016
CASH RECEIPTS:		
Water Sales		357,120,216
Other Receipts		32,184,015
TOTAL RECEIPTS		<u>389,304,231</u>
LESS: DISBURSEMENTS:		
Personal Services		133,047,975
Office of the General Manager		9,405,637
Administrative Dept.		32,109,111
Finance Dept.		271,985
Commercial Dept.		2,532,878
Engineering & Construction Dept.		5,636,201
Production Dept.		88,757,913
Other Charges (Water Bill Deposit/Bank Charges)		682,900
LWUA Loan		16,128,492
LWUA Loan - NLIF		5,056,442
Capex		111,522,623
Payment of prior year Transaction (as per attached sched. from ASD)		41,644,128
TOTAL DISBURSEMENTS		<u>446,796,285</u>
NET CASH IN FLOW(OUT FLOW)		(57,492,054)
Add: Beginning Balance		<u>266,844,172</u>
Ending Cash Balance		209,352,118
Less: Restricted Accounts (Aug. 2015)		
Joint Savings Account	9,995,529	
Special Fund (GWA)	20,969,862	
Water Bill Deposit	47,487,780	
10% Mark-up	412,453	78,865,624
Ending Cash Balance after Restricted Account		<u>130,486,494</u>

Note:

1. Other receipts composed of the following:
 - 1.) INUO suc as materials, for new connection, penalty on illegal.
 - 2.) Interest Income (Banks)
 - 3.) MSR Reconnection fee for Customer, Labor and pipelaying
 - 4.) Bulk Sales
 - 5.) Penalty Charges on water sales
- 2.) LWUA loan- One (1) year payment of Principal & Interest based on LWUA loan amortization schedules.
- 3.) Personal Services Salaries, details as attached.
- 4.) LWUA NLIF P15.1M three (3) years paying period with 2% interest per annum.
- 5.) Prior Year Transaction as per attached.

Prepared by:

MA. CARMINDA G. PARINGIT
Corp. Budget Officer

Reviewed by:

FLORENCIA M. TAPIA
Division Manager - C

Checked by:

MERCEDES A. CARREON
Chief Corporate Budget Officer A

Certified True & Correct

JULIANA S. HACA
Department Manager - C

**CALAMBA WATER DISTRICT
 DETAILED OF REVENUES AND EXPENSES
 FOR THE BUDGET YEAR 2016**


PARTICULARS	ACCT. CODES	DEPARTMENTS												TOTAL		VARIANCE	%	
		ADMIN.		COMMERCIAL		FINANCE		OGM		ENG'G.		PROD.		FORECAST	2016			
		FORECAST	2016	FORECAST	2016	FORECAST	2016	FORECAST	2016	FORECAST	2016	FORECAST	2016					
REVENUES														356,622,709	396,636,110	40,013,400	0.11	
A. PERSONAL SERVICES																		
Salaries	701	69,704,261	79,174,198											69,704,261	79,174,198	9,469,947	0.14	
Other Compensation																		
Personnel Economic Relief Allowance	707	6,672,000	6,984,000											6,672,000	6,984,000	312,000	0.05	
Representation Allowance	710	978,000	978,000											978,000	978,000	0	0.00	
Transportation Allowance	711	978,000	978,000											978,000	978,000	0	0.00	
Clothing/Uniform Allowance	712	1,395,000	1,455,000											1,395,000	1,455,000	60,000	0.04	
Honoraria (Directors fee)	713	1,911,712	2,025,360					0						1,911,712	2,025,360	113,648		
Year End Bonus *	714	6,333,684	5,156,940											6,333,684	5,156,940	(1,176,724)	(0.19)	
Productivity Incentive Benefits (PBB) *	717	4,978,080	12,227,469											4,978,080	12,227,469	7,249,389	1.46	
Total Other Compensation		23,246,466	29,804,769	0	0	0	0	0	0	0	0	0	0	23,246,466	29,804,769	6,558,312	0.28	
Gross Compensation		92,950,707	108,978,966	0	0	0	0	0	0	0	0	0	0	92,950,707	108,978,966	16,028,259	0.17	
Personal Benefit Contributions																		
Life and Retirement Insurance Contributor	721	7,469,111	7,482,804												7,482,804	7,482,804		
Pag-IBIG Contributions	722	1,165,369	355,200												355,200	355,200		
PHILHEALTH Contributions	723	688,356	779,459												779,459	779,459		
ECC Contributions	724	326,040	349,200												349,200	349,200		
Total Personal Benefits Contributions		9,648,876	8,966,663	0	0	0	0	0	0	0	0	0	0	0	8,966,663	8,966,663		
Other Personnel Benefits																		
Provident Fund Contributions	725	6,450,320														0	0	
Retirement Benefits - Civilian	734	1,777,777	3,200,000												3,200,000	3,200,000		
Vacation & Sick Leave Benefits	737	0													0	0		
Overtime and Holiday Pay	749-01		2,738,604			0		0							2,738,604	2,738,604		
Other Personal Benefits	749	19,006,876	9,163,743											19,006,876	9,163,743	(9,843,133)		
Total Other Personal Benefits		27,234,973	15,102,347	0	0	0	0	0	0	0	0	0	0	27,234,973	15,102,347	(12,132,627)	(0.45)	
TOTAL PERSONAL SERVICES		129,834,666	133,047,975	0	0	0	0	0	0	0	0	0	0	129,834,666	133,047,975	3,213,419	0.02	
B. MAINTENANCE AND OTHER OPERATING EXPENSES																		
Office Supplies Expenses	751	723,427	251,566	1,272,638	393,883	201,806	112,113	151,945	25,481	593,199	153,960	466,041	50,007	3,409,056	967,041	(2,422,014)		
Traveling Expenses - Foreign	752							0	170,000					0	170,000	170,000		
Scholarship Expenses	754														0	0		
Accountable Forms Expenses	756	0	129,500	0	1,193,400									0	1,322,900	1,322,900		
Gasoline, Oil and Lubricants Expenses	757	273,195	802,880	224,260	294,720	14,797	15,000	219,196	264,000	1,295,522	1,749,760	1,394,131	1,511,040	3,421,131	4,637,220	1,216,089		
Medical, Dental and Laboratory Supplies Exp	760	0	2,973,500											0	2,973,500	2,973,500		
Other Supplies Expenses	765		527,571		316,636		109,672		168,445		485,349		213,239	0	1,820,912	1,820,912		
Traveling Expenses - Local	766	200,742	238,200	251,354	280,112	55,163	35,200	316,427	150,000	331,158	153,555	50,682		1,207,545	857,067	(350,478)		
Training Expenses	767	790,661	3,758,472												790,661	3,758,472	2,967,811	
Water Expenses	768	0												0	0	0		
Electricity Expenses	769	2,275,774	2,165,570											2,275,774	2,165,570	(110,204)		
Postage and Deliveries	772	6,885	47,765											6,885	47,765	40,880		
Telephone Expenses - Landline/Internet	773	652,203	652,000											652,203	652,000	199,797		

**DETAILED OF REVENUES AND EXPENSES
FOR THE BUDGET YEAR 2016**

PARTICULARS	ACCT. CODES	DEPARTMENTS												TOTAL		VARIANCE	%
		ADMIN.		COMMERCIAL		FINANCE		OGM		ENG'G.		PROD.		FORECAST	2016		
		FORECAST	2016	FORECAST	2016	FORECAST	2016	FORECAST	2016	FORECAST	2016	FORECAST	2016	2016 - Forecast	V% / fcast		
Telephone Expenses - mobile	774	469,871	461,676											469,871	461,676	(8,195)	
Internet Expenses	775		368,048											0	368,048	368,048	
Advertising Expenses	778							247,203	390,000					247,203	390,000	142,797	
Taxes, Duties and Licenses	779	164,989	450,944											164,989	450,944	285,955	
Insurance Expenses	781	413,529	385,288											413,529	385,288	(28,242)	
Representation Expenses	782																
Awards and Rewards	783		984,400					1,305,920	1,572,850					1,305,920	1,572,850	266,930	
Rent Expenses	786	109,929	138,600											109,929	138,600	28,671	
Extraordinary Expenses	795							0	117,600					0	117,600	117,600	
Miscellaneous Expenses	795	3,527,428	1,643,800											3,527,428	1,643,800	(1,883,628)	
Membership Dues and Contributions to Orgar	796							170,646	575,419					170,646	575,419	404,773	
Repairs & Maintenance - Office Buildings	804	884,159	645,302											884,159	645,302	(238,857)	
Repairs & Maintenance - Office Equipment	807	0	500,000										0	500,000	500,000		
Repairs and Maintenance - Laboratory Equip	806											0		0			
Repairs & Maintenance - Land Transportation	814	1,067,458	1,056,770									189,200		1,067,458	1,056,770	(10,688)	
Repairs & Maintenance - Other Machineries a	815	0												0	0	0	
Repairs & Maintenance - IT Equipment and S	823	0	200,000											0	200,000	200,000	
Other Subsidies	839								76,860					0	76,860	76,860	
Donations	841								94,000					0	94,000	94,000	
Legal Services	842								420,000					0	420,000	420,000	
Auditing Services	843								250,000					0	250,000	250,000	
Janitorial Services	845	1,577,765	1,641,552											1,577,765	1,641,552	63,787	
Security Services	846	4,454,034	5,180,688											4,454,034	5,180,688	726,654	
Other Professional Services	849							487,811	5,682,888					487,811	5,682,888	5,195,277	
Repairs & Maintenance - Other Property Plant	850																
Fidelity Bond Premiums	892	0	40,000										16,877	16,877	0	(16,877)	
Other Maintenance & Operating Expenses	989	47,717	4,049,038											47,717	4,049,038	4,001,321	
Franchise Regulatory Requirements	779-01	175,348	2,030,842											175,348	2,030,842	1,855,495	
Source of Supply -Miscellaneous Expenses	792-01												617,700	0	617,700	617,700	
Purchased Water	792-02												2,111,116	0	2,111,116	2,111,116	
Fuel for Power Production	792-05												404,712	0	404,712	404,712	
Fuel, Power Purchase	792-07											80,889,869	79,878,795	80,889,869	79,878,795	(1,211,074)	
Water Treatment Expense	792-08											1,233,874	2,401,900	1,233,874	2,401,900	1,168,026	
Chemicals, Filtering Materials	792-09											415,209	361,669	415,209	361,669	(53,540)	
Maint. Of Spring and Tunnels	803-03											0	47,907	0	47,907	47,907	
Maintenance of Reservoir and Tanks	803-08											190,744	219,110	190,744	219,110	28,366	
Repairs and Maintenance - Trans. & Distr. Ma	803-09									752,171	1,190,399	0		752,171	1,190,399	438,228	
Repairs and Maintenance - Service lines	803-11									1,282,952	1,522,402	0		1,282,952	1,522,402	239,451	
Repairs and Maintenance - Meters	803-12				54,127						10,378	0		0	84,503	84,503	
Repairs and Maintenance - Fire Hydrants	803-14									45,023	61,982	0		45,023	61,982	16,939	
Repairs and Maintenance - General Plant	803-16									274,344	285,317	61,974		336,317	285,317	(51,000)	
Maint. Of Pumping Plant Structures & Improv	804-02											181,202	235,147	181,202	235,147	53,945	
Repairs & Maintenance - Power Production Ex	825-01											250,000	0	250,000	250,000	0	
Repairs & Maintenance - Pumping Equipment	825-02											399,117	425,419	399,117	425,419	26,302	
Repairs & Maintenance - Water Treatment Eq	825-03											(1,821)	40,952	(1,821)	40,952	42,774	
Repairs & Maintenance - Communication Eq	825-05	0	60,000											0	60,000	60,000	
Printing and Binding Expenses	830 / 777	0	88,788											0	88,788	88,788	
Cultural & Athletic Expenses	839 / 797	0	436,500						48,094		23,100			0	159,982	159,982	
TOTAL MOOE		17,816,112	32,109,111	1,748,282	2,532,878	271,786	271,895	2,900,949	10,006,637	4,574,367	6,636,201	85,297,898	88,767,913	112,608,393	139,313,724	26,705,331	0.24


**DETAILED OF REVENUES AND EXPENSES
FOR THE BUDGET YEAR 2016**

PARTICULARS	ACCT. CODES	DEPARTMENTS												TOTAL		VARIANCE	%
		ADMIN.		COMMERCIAL		FINANCE		OGM		ENG'G.		PROD.		FORECAST	2016		
		FORECAST	2016	FORECAST	2016	FORECAST	2016	FORECAST	2016	FORECAST	2016	FORECAST	2016	2016 - F/cast	V+F/cast		
TOTAL		147,849,669	165,157,086	1,748,282	2,532,878	271,785	271,985	2,900,949	10,005,637	4,574,367	5,636,201	85,297,886	88,757,913	242,442,949	272,361,700	29,918,750	0.12
Interest Expenses	996													10,895,578	7,020,167	(3,875,411)	(0.36)
Doubtful Accounts Expense														1,200,000	384,858	(815,342)	(0.68)
Depreciation Expense														38,839,313	43,277,471	4,438,158	0.11
Total Other Expenses														60,934,891	60,692,295	(252,595)	(0.00)
GRAND TOTAL (P.Services + MOOE + Other Exp)														293,377,840	323,043,995	29,666,155	0.10
Net Income (Loss)														63,244,869	73,692,116	10,347,248	0.16
C. CAPITAL OUTLAY																	
Land	201		2,800,000													2,800,000	
IT Equipment	207-01		733,881	465,000		385,000		210,500			235,729					2,030,110	
Intangible Assets	261										793,845					793,845	
IT Software	261-01		200,000			1,700,000		1,528,000			372,000					3,800,000	
Office Equipment	207		472,316			7,000		381,700			5,828					868,843	
Communication Equipment	225-05		950,000													950,000	
Const'n Work in Progress - Bldgs & Other Str	244															0	
Land Transport Equipment	214		2,680,000										2,750,000			5,410,000	
Furnitures & Fixtures	226					70,000		532,273			252,493					854,766	
Technical & Scientific Equipment	236							1,681,334								1,681,334	
Transmission and Distribution Mains	203-09										19,860,174					19,860,174	
Other Transmission and Distribution Mains	203-15										368,779					368,779	
Meters	203-12										4,498,709					4,498,709	
Meter Installation	203-13										3,037,691					3,037,691	
Hydrants	203-14										96,017					96,017	
Tools, Shop and Garage Equipment	225-07		339,700								3,081,809			382,730		3,804,038	
Pumping Equipment	225-02												20,398,597			20,398,597	
Laboratory Equipment	208													201,000		201,000	
Power Production Equipment	225-01													6,800,711		6,800,711	
Source of Supply Plant Structures and Improv	204-01													26,273,614		26,273,614	
Pumping Plant Structures and Improvements	204-02													4,585,860		4,585,860	
Administrative Structures & Improvements	204-05		5,008,216			543,615										5,551,831	
Water Treatment Equipment	225-03												1,662,584			1,662,584	
GRAND TOTAL		0	13,164,113	0	465,000	0	2,706,615	0	4,333,807	0	32,622,873	0	62,856,075	0	116,146,483		

Prepared by:

 MA. CARMINDA G. PARINGIT
 Corp. Budget Officer

Checked by:

 MERCEDES A. CARREON
 Chief Corporate Budget Officer A

Reviewed by:

 FLORENCIA M. TAPIA
 Division Manager-C

Certified True & Correct:

 JULIANA S. HACA
 Department Manager-C