



REPUBLIC OF THE PHILIPPINES  
**DEPARTMENT OF BUDGET AND MANAGEMENT**

REGIONAL GOVERNMENT CENTER, MAIMPIS, SAN FERNANDO CITY, PAMPANGA  
**REPLY DOCUMENT**

**DMS Reference No:** 2019-ROIII-0140864

Date: 12/17/2019  
 Client Agency: LWD-ROIII-ORION WATER DISTRICT  
 Address: ORION, BATAAN

Dear Sir/Madam:

This pertains to the request submitted to this Office dated 12/17/2019 which was received on 12/17/2019.

☐ **REQUIRE ADDITIONAL SUPPORTING DOCUMENTS**

In order for us to proceed with the processing of the request, may we request for submission of the following additional documents (attach additional list if necessary):

Please indicate the DMS Reference Number in the cover page/transmittal sheet and submit the same to our DBM-ROIII not later than \_\_\_\_\_.

☒ **RETURN THE DOCUMENTS TO CLIENT AGENCY CONCERNED**

☒ **COMPLETE** ☐ **PARTIAL** No of Pages: \_\_\_\_\_

Based on our review, it is necessary to return the documents you have submitted due to the following reason:

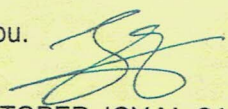
☐ **Deficiency In The Document Submitted**

Specifics (attach additional documents if necessary):

NOTE: Respectfully returned to the General Manager of Orion Water District, the submission of FY 2020 Corporate Budget due to pending issuance of guidelines for the review of the budget.

☐ **Withdrawal of Request** Reference: \_\_\_\_\_

Thank you.

  
 CHRISTOPHER JOY M. CARREON, AO III

Head of Bureau/Service/Office

**ORION WATER DISTRICT**  
Orion, Bataan  
**CORPORATE OPERATING BUDGET**  
**FOR THE YEAR 2020**

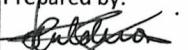
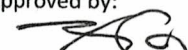


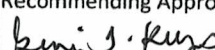

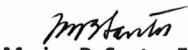
<b>Capital Expenditure</b>	<b>P</b>	<b>8,344,366.80</b>
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**Summary of Revenue Projection for Y2020**

Service and Business Income		31,399,184.08
Other Non-Operating Income		512,066.61
<b>Total Projected Revenue</b>	<b>P</b>	<b>31,911,250.69</b>

**Summary of Expenses Projection for Y2020**

Personnel Services		16,091,689.66
Maintenance and Other Operating Expenses		13,131,700.00
Financial Expenses		75,490.00
Non-Cash Expenses		2,435,000.00
<b>Total Projected Expenses</b>	<b>P</b>	<b>31,733,879.66</b>

Prepared by:  <b>Lilibeth F. Calderon</b> Budget Officer	Approved by:  <b>Rev. Leonardo R. Carlos</b> BOD Chairperson	 <b>Crispin Q. Tria</b> BOD Vice Chairperson	 <b>Susan L. Elacion</b> BOD Secretary
Recommending Approval  <b>Genie T. Reyes</b> Acting General Manager	 <b>Melinda A. Gloria</b> BOD Treasurer	 <b>Marina B. Santos Ed. D.</b> BOD Member	BOD Resolutor <u>31</u> Series of: <u>2019</u> Date: <u>Dec. 2, 2019</u>



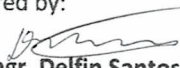
**ORION WATER DISTRICT  
SCHEDULE OF CAPITAL EXPENDITURE  
FOR THE YEAR 2020**

<b>CAPITAL EXPENDITURE</b>	<b>BUDGET</b>
Rehabilitation and upgrading of mainlines	₱ 1,738,366.80
Expansion Projects	250,000.00
Wells (Deep Well Water Source)	3,090,000.00
Canyon Ville, Daan Bilolo	
Upper Bilolo	
Wawa, Pag-asa	
Capunitan	
Cuevas Subdivision, Balagtas	
Construction of Pumping Plant Structures and Improvements- Pumping House	550,000.00
Pumping House Renovation	150,000.00
Property Improvements	116,000.00
Construction of Warehouse/ Stock Room	50,000.00
Pumping Equipments	570,000.00
Water Treatment Equipment	150,000.00
Tools, shops and Garage Equipments	200,000.00
Portable Generator	60,000.00
Motor Vehicle	950,000.00
Intangible Asset (Upgrading of Billing and Collection System)	350,000.00
Office Equipment	70,000.00
Furnitures and Fixtures	50,000.00

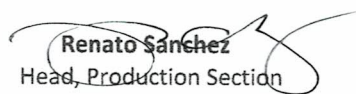
**Total Capital Expenditure**

**₱ 8,344,366.80**

Prepared by:

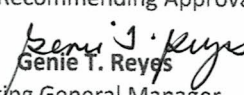
  
**Engr. Delfin Santos**

Project Planning and Development Officer

  
**Renato Sanchez**


Head, Production Section


Recommending Approval:

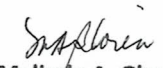
  
**Genie T. Reyes**

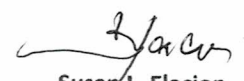
Acting General Manager


Approved by:

  
**Rev. Leonardo R. Carlos**  
BOD Chairperson

  
**Crispin Q. Tria**  
BOD Vice Chairperson

  
**Melinda A. Gloria**  
BOD Treasurer

  
**Susan L. Elacion**  
BOD Secretary


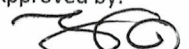





  
**Marina B. Santos Ed. D.**  
BOD Member

**ORION WATER DISTRICT**  
**Projection for Revenue and Collection**  
**For the Year 2020**

	2020 Projected Annual Budget	Projected Actual for 2019 (YTD2019/10*12)	2019 Projected Annual Budget
Year End Connections	6,871	6,415	6,732
Market Growth/ Year	456	332	480
Customers in Arrears	47%	47%	47%
Collection Efficiency (Total Collection This Year/ Total Water Billed This Year)	93%	93%	93%
Collection Ratio (Total Collection CY&PY/Total Billed This Year plus AR Beginning)	92%	92%	92%
Average Consumption per Connection per Month (P)	320.00	309.00	309.00
Average Consumption per Connection per Month (in cu.m)	20.00	20.00	20.00
Billed Water in cu.m	1,646,160.00	1,728,526.67	
% Non Revenue Water	19%	20%	
Production (in cu.m)	2,032,296.30	2,148,708.00	

**Water Rates as of October 2010**

Category	Minumum	11 to 20 cu.m	21 to 30 cu.m	31 to 40 cu.m	41 to 50 cu.m	51- up
Residential/ Government	150.00	15.90	17.05	18.50	20.25	22.40
Commercial/ Industrial A	300.00	31.80	34.10	37.00	40.50	44.80
Commercial B	262.50	27.80	29.80	32.35	35.40	39.20
Commercial C	225.00	23.85	25.55	27.75	30.35	33.60
Commercial D	187.50	19.85	21.30	23.10	25.30	28.00

Prepared by:  <b>Lilbeth F. Calderon</b> Budget Officer	Approved by:  <b>Rev. Leonardo R. Carlos</b> BOD Chairperson	 <b>Crispin Q. Tria</b> BOD Vice Chairperson	 <b>Susan L. Elacion</b> BOD Secretary	Recommending Approval  <b>Genie T. Reyes</b> Acting General Manager	 <b>Melinda A. Gloria</b> BOD Treasurer	 <b>Marina B. Santos Ed. D.</b> BOD Member	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>BOD Resolution No.:</td> <td style="text-align: center;">31</td> </tr> <tr> <td>Series of:</td> <td style="text-align: center;">2019</td> </tr> <tr> <td>Date:</td> <td style="text-align: center;">Dec. 2, 2019</td> </tr> </table>	BOD Resolution No.:	31	Series of:	2019	Date:	Dec. 2, 2019
BOD Resolution No.:	31												
Series of:	2019												
Date:	Dec. 2, 2019												

**ORION WATER DISTRICT**  
**PROJECTED STATEMENT OF CASH FLOW**  
**FOR THE YEAR 2020**  
(with comparative figures projected income and expenses for 2019)

	2020 Average Monthly	2020 Projected Annual Budget	2019 Projected Actual	2019 Approved Annual Budget
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Cash Inflows</b>				
Collection of Income/Revenue	₱ 2,487,788.21	₱ 29,853,458.46	₱ 28,114,560.35	₱ 33,047,706.54
Collection of Receivables	400.00	4,800.00	3,180.00	-
Other Receipts	112,899.71	1,354,796.52	1,380,028.33	1,392,123.81
Adjustment	-	-	8,032.46	-
<b>Total Cash Inflows</b>	<b>2,601,087.92</b>	<b>31,213,054.99</b>	<b>29,505,801.14</b>	<b>34,439,830.35</b>
<b>Cash Outflows</b>				
Personnel Services	1,340,974.14	16,091,689.66	12,143,240.36	15,803,860.00
Maintenance and Operating Expenses	1,095,975.00	13,151,700.00	10,747,040.40	12,450,154.97
<b>Total Cash Outflows</b>	<b>2,436,949.14</b>	<b>29,243,389.66</b>	<b>22,890,280.76</b>	<b>28,254,014.97</b>
<b>NET CASH PROVIDED BY/(USED IN) OPERATING ACTIVITIES</b>	<b>164,138.78</b>	<b>1,969,665.32</b>	<b>6,615,520.38</b>	<b>6,185,815.38</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
<b>Cash Inflows</b>				
Receipt of Interest Earned	5,416.67	65,000.00	37,385.00	61,400.00
<b>Total Cash Inflows</b>	<b>5,416.67</b>	<b>65,000.00</b>	<b>37,385.00</b>	<b>61,400.00</b>
<b>Cash Outflows</b>				
Purchase/Construction of Property, Plant and Equipment (CAPEX)	666,197.23	7,994,366.80	6,000,000.00	6,000,000.00
Purchase of Intangible Assets	29,166.67	350,000.00	6,500.00	-
<b>Total Cash Outflows</b>	<b>695,363.90</b>	<b>8,344,366.80</b>	<b>6,006,500.00</b>	<b>6,000,000.00</b>
<b>NET CASH PROVIDED BY/ (USED IN) INVESTING ACTIVITIES</b>	<b>(689,947.23)</b>	<b>(8,279,366.80)</b>	<b>(5,969,115.00)</b>	<b>(5,938,600.00)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
<b>Cash Outflows</b>				
Payment of Long-Term Liabilities	9,263.83	111,166.00	101,736.00	174,656.00
Payment of Interest on Loans and Other Financial Charges	4,624.17	55,490.00	64,920.00	-
<b>Total Cash Outflows</b>	<b>13,888.00</b>	<b>166,656.00</b>	<b>166,656.00</b>	<b>174,656.00</b>
<b>NET CASH PROVIDED BY/ (USED IN) FINANCING ACTIVITIES</b>	<b>(13,888.00)</b>	<b>(166,656.00)</b>	<b>231,576.00</b>	<b>(174,656.00)</b>
<b>NET RECEIPTS/PAYMENTS</b>	<b>(539,696.46)</b>	<b>(6,476,357.48)</b>	<b>877,981.39</b>	<b>72,559.38</b>
<b>CASH AND CASH EQUIVALENTS, JANUARY 1</b>	<b>977,357.78</b>	<b>11,728,293.38</b>	<b>10,850,311.99</b>	<b>10,039,222.63</b>
<b>CASH AND CASH EQUIVALENTS, DECEMBER 31</b>	<b>₱ 437,661.32</b>	<b>₱ 5,251,935.90</b>	<b>₱ 11,728,293.38</b>	<b>₱ 10,111,782.01</b>



Collection Efficiency  
Billing Projection

93%

₱ 28,825,457.95

Cash Inflows

Collection of Income/Revenue

29,853,458.46

Collection of service and business income

Water bill receipts (prior year and current year)

26,807,675.90

Application/ Assessment fee

1,094,400.00

Collection of other non-operating income

Sale of materials

512,066.61

Change name fee, transfer wm fee, reconnection fee

59,529.60

Receipt of prior years' income

1,379,786.36

Collection of Receivables

4,800.00

Collection of receivable from audit disallowances and/or charges

2,400.00

Collection of other receivables

2,400.00

Other Receipts

1,354,796.52

Receipt of refund of cash advances

Other miscellaneous receipts

1,354,796.52

Receipt of Interest Earned

65,000.00

Total Cash Inflows

31,278,054.99

Cash Outflows

PERSONNEL SERVICES

16,091,689.66

MAINTENANCE AND OTHER OPERATING EXPENSES

13,131,700.00

DEBT FINANCING (LONG TERM DOMESTIC LOAN)

166,656.00

BANK CHARGES

20,000.00

CAPITAL EXPENDITURE

8,344,366.80

Total Cash Outflows

37,754,412.46

Net Receipts/ (Payments)

(6,476,357.48)

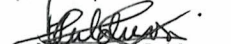
Cash Balance, Beginning

11,728,293.38

Cash Balance, at end of year 2020

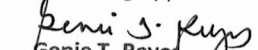
₱ 5,251,935.90

Prepared by:

  
Lilibeth F. Calderon

Budget Officer/ Sr. Accounting Processor B

Recommending Approval

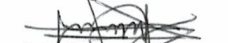
  
Genie T. Reyes

Acting General Manager/ Cashier A

Approved by:

  
Rev. Leonardo R. Carlos


BOD Chairperson

  
Crispin O. Tria

BOD Vice Chairperson

  
Susan L. Elacion

BOD Secretary

  
Melinda A. Gloria

BOD Treasurer

  
Marina B. Santos Ed. D.

BOD Member




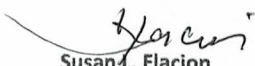
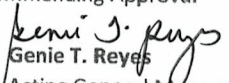
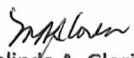

BOD Resolution: 31  
Series of: 2019  
Date: Dec. 2, 2019

**ORION WATER DISTRICT**  
**PROJECTED STATEMENT OF INCOME AND EXPENSES**  
**FOR THE YEAR 2020**  
(with comparative figures projected income and expenses for 2019)

	2020 Average Monthly	2020 Projected Annual Budget	Projected Actual for 2019	2019 Approved Annual Budget
<b>REVENUES</b>				
<b>Service and Business Income</b>				
Waterworks Systems Fees	₱ 2,402,121.50	₱ 28,825,457.95	₱ 26,445,374.27	₱ 31,849,092.00
Interest Income	5,416.67	65,000.00	37,385.00	61,400.00
Fines and Penalties-Business Income	112,899.71	1,354,796.52	1,224,414.72	1,392,123.81
Other Business Income	96,160.80	1,153,929.60	835,200.00	1,229,255.31
<b>Total Service Income</b>	<b>2,616,598.67</b>	<b>31,399,184.08</b>	<b>28,542,373.99</b>	<b>34,531,871.12</b>
<b>Non- Operating Income</b>				
Miscellaneous Income	42,672.22	512,066.61	483,081.71	433,277.33
<b>Total Non-Operating Income</b>	<b>42,672.22</b>	<b>512,066.61</b>	<b>483,081.71</b>	<b>433,277.33</b>
<b>Total Revenue</b>	<b>2,659,270.89</b>	<b>31,911,250.69</b>	<b>29,025,455.70</b>	<b>34,965,148.45</b>
<b>Personnel Services</b>				
Salaries and Wages	775,313.00	9,303,756.00	7,558,246.55	9,220,000.00
Other Compensation	360,782.82	4,329,393.80	2,542,327.73	4,711,860.00
Personnel Benefits Contributions	111,467.26	1,337,607.06	1,071,118.63	1,372,000.00
Other Personnel Benefits	93,411.07	1,120,932.80	470,589.00	500,000.00
<b>Total Personnel Services</b>	<b>1,340,974.14</b>	<b>16,091,689.66</b>	<b>11,642,281.91</b>	<b>15,803,860.00</b>
<b>Maintenance and Other Operating Expenses</b>				
Travelling Expenses	8,333.33	100,000.00	101,877.60	200,000.00
Training and Scholarship Expenses	33,333.33	400,000.00	354,620.36	400,000.00
Supplies and Materials Expenses	95,416.67	1,145,000.00	647,687.28	747,000.00
Utility Expenses	29,166.67	350,000.00	315,698.71	310,000.00
Communication Expenses	9,250.00	111,000.00	104,997.00	114,500.00
Awards/ Rewards, Prizes and Indemnities	-	-	-	-
Generation, Transmission and Distribution Expenses	575,000.00	6,900,000.00	5,574,441.17	6,150,000.00
Confidential, Intelligence and Extraordinary Expenses	8,200.00	98,400.00	98,400.00	98,400.00
Professional Services	22,916.67	275,000.00	32,640.00	95,676.52
General Services	41,000.00	492,000.00	432,000.00	432,000.00
Repairs and Maintenance	75,833.33	910,000.00	1,028,436.47	1,060,000.00
Taxes, Insurance Premiums and Other Fees	66,275.00	795,300.00	662,918.52	749,755.68
Other Maintenance and Operating Expenses	129,583.33	1,555,000.00	1,345,667.58	1,569,722.77
<b>Total Maintenance and Other Operating Expenses</b>	<b>1,094,308.33</b>	<b>13,131,700.00</b>	<b>10,699,384.69</b>	<b>11,927,054.97</b>

**ORION WATER DISTRICT**  
**PROJECTED STATEMENT OF INCOME AND EXPENSES**  
**FOR THE YEAR 2020**  
(with comparative figures projected income and expenses for 2019)

	2020 Average Monthly	2020 Projected Annual Budget	Projected Actual for 2019	2019 Approved Annual Budget
<b>Financial Expenses</b>				
Interest Expenses	4,624.17	55,490.00	64,920.00	166,656.00
Bank Charges	1,666.67	20,000.00	7,644.00	13,000.00
<b>Total Financial Expenses</b>	<b>6,290.83</b>	<b>75,490.00</b>	<b>72,564.00</b>	<b>179,656.00</b>
<b>Non Cash Expenses</b>				
Depreciation-Land Improvements	1,250.00	15,000.00	12,168.00	12,168.00
Depreciation-Infrastructure Assets	58,333.33	700,000.00	539,310.58	568,000.00
Depreciation-Buildings and Other Structures	16,666.67	200,000.00	153,418.42	185,000.00
Depreciation-Machinery and Equipment	10,833.33	130,000.00	107,177.90	130,000.00
Depreciation-Transportation Equipment	25,000.00	300,000.00	203,040.24	210,000.00
Depreciation-Furniture, Fixtures and Books	5,416.67	65,000.00	62,699.30	67,000.00
Depreciation-Other Property, Plant and Equipment	79,166.67	950,000.00	867,205.43	876,332.00
Amortization-Intangible Assets	6,250.00	75,000.00	12,600.00	12,600.00
Loss of Assets	-	-	21,052.32	-
<b>Total Non Cash Expenses</b>	<b>202,916.67</b>	<b>2,435,000.00</b>	<b>1,978,672.19</b>	<b>2,061,100.00</b>
<b>Total Expenses</b>	<b>2,644,489.97</b>	<b>31,733,879.66</b>	<b>24,392,902.79</b>	<b>29,971,670.97</b>
<b>Net Income (Loss)</b>	<b>₱ 14,780.92</b>	<b>₱ 177,371.02</b>	<b>₱ 4,632,552.91</b>	<b>₱ 4,993,477.48</b>

Prepared by:  Elizabeth F. Calderon Budget Officer	Approved by:  Rev. Leonardo R. Carlos BOD Chairperson	 Crispin Q. Trija BOD Vice Chairperson	 Susan L. Elacion BOD Secretary
Recommending Approval  Genie T. Reyes Acting General Manager	 Melinda A. Gloria BOD Treasurer	 Marina B. Santos Ed. D. BOD Member	BOD Resolution: <u>31</u> Series of: <u>2019</u> Date: <u>Dec. 2, 2019</u>



**ORION WATER DISTRICT**  
**DETAILED STATEMENT OF INCOME AND EXPENSES (Annual Budget)**  
**FOR THE YEAR 2020**  
(with comparative figures projected income and expenses for 2019)

	Account Code	2020 Average Monthly	2020 Projected Annual Budget	Projected Actual for 2019	2019 Approved Annual Budget	Variance Over/(Under)
<b>REVENUES</b>						
<b>Service and Business Income</b>						
Waterworks Systems Fees	4-02-02-090	₱ 2,402,121.50	₱ 28,825,457.95	₱ 26,445,374.27	₱ 31,849,092.00	(5,403,717.73)
Interest Income	4-02-02-210	5,416.67	65,000.00	37,385.00	61,400.00	(24,015.00)
Fines and Penalties-Business Income	4-02-02-230	112,899.71	1,354,796.52	1,224,414.72	1,392,123.81	(167,709.09)
Other Business Income	4-02-02-990	96,160.80	1,153,929.60	835,200.00	1,229,255.31	(394,055.31)
<b>Total Service Income</b>		<b>2,616,598.67</b>	<b>31,399,184.08</b>	<b>28,542,373.99</b>	<b>34,531,871.12</b>	<b>(5,989,497.13)</b>
<b>Non- Operating Income</b>						
Miscellaneous Income	4-06-03-990	42,672.22	512,066.61	483,081.71	433,277.33	49,804.38
<b>Total Non-Operating Income</b>		<b>42,672.22</b>	<b>512,066.61</b>	<b>483,081.71</b>	<b>433,277.33</b>	<b>49,804.38</b>
<b>Total Revenue</b>		<b>2,659,270.89</b>	<b>31,911,250.69</b>	<b>29,025,455.70</b>	<b>34,965,148.45</b>	<b>- 5,939,692.75</b>
<b>Personnel Services</b>						
<u>Salaries and Wages</u>						
Salaries and Wages-Regular	5-01-01-010	754,994.50	9,059,934.00	7,163,628.89	8,500,000.00	1,336,371.11
Salaries and Wages-Casual/Contractual	5-01-01-020	20,318.50	243,822.00	394,617.66	720,000.00	325,382.34
<u>Other Compensation</u>						
Personnel Economic Relief Allowance (PERA)	5-01-02-010	68,000.00	816,000.00	693,628.37	924,000.00	230,371.63
Representation Allowance (RA)	5-01-02-020	8,500.00	102,000.00	102,000.00	102,000.00	-
Transportation Allowance (TA)	5-01-02-030	8,500.00	102,000.00	102,000.00	102,000.00	-
Clothing/Uniform Allowance	5-01-02-040	17,000.00	204,000.00	180,000.00	180,000.00	-
Honoraria	5-01-02-100	62,465.00	749,580.00	484,200.00	1,003,860.00	519,660.00
Year End Bonus	5-01-02-140	129,218.83	1,550,626.00	830,499.36	1,500,000.00	669,500.64
Cash Gift	5-01-02-150	14,166.67	170,000.00	150,000.00	150,000.00	-
Other Bonuses and Allowances	5-01-02-990	52,932.32	635,187.80	-	750,000.00	750,000.00

**ORION WATER DISTRICT**  
**DETAILED STATEMENT OF INCOME AND EXPENSES (Annual Budget)**  
**FOR THE YEAR 2020**  
(with comparative figures projected income and expenses for 2019)

	Account Code	2020 Average Monthly	2020 Projected Annual Budget	Projected Actual for 2019	2019 Approved Annual Budget	Variance Over/(Under)
<u>Personnel Benefits Contributions</u>				-		
Retirement and Life Insurance Premiums	5-01-03-010	93,037.56	1,116,450.72	906,466.08	1,200,000.00	293,533.92
Pag-IBIG Contributions	5-01-03-020	3,400.00	40,800.00	35,040.00	36,000.00	960.00
PhilHealth Contributions	5-01-03-030	11,629.70	139,556.34	94,572.55	100,000.00	5,427.45
Employees Compensation Insurance Premiums	5-01-03-040	3,400.00	40,800.00	35,040.00	36,000.00	960.00
<u>Other Personnel Benefits</u>				-		
Terminal Leave Benefits	5-01-04-030	93,411.07	1,120,932.80	470,589.00	500,000.00	29,411.00
<b>Total Personnel Services</b>		<b>1,340,974.14</b>	<b>16,091,689.66</b>	<b>11,642,281.91</b>	<b>15,803,860.00</b>	<b>4,161,578.09</b>
<b>Maintenance and Other Operating Expenses</b>						
<u>Travelling Expenses</u>						
Traveling Expenses-Local	5-02-01-010	8,333.33	100,000.00	101,877.60	200,000.00	98,122.40
<u>Training and Scholarship Expenses</u>				-		
Training Expenses	5-02-02-010	33,333.33	400,000.00	354,620.36	400,000.00	45,379.64
<u>Supplies and Materials Expenses</u>				-		
Office Supplies Expenses	5-02-03-010	5,833.33	70,000.00	53,127.98	60,000.00	6,872.02
Fuel, Oil and Lubricants Expenses	5-02-03-090	29,166.67	350,000.00	260,883.72	270,000.00	9,116.28
Chemical and Filtering Supplies Expenses (Water Treatment Expense	5-02-03-130	25,000.00	300,000.00	230,088.00	311,000.00	80,912.00
Semi Expendable Machinery and Equipment	5-02-03-210	8,333.33	100,000.00	72,087.58	74,500.00	2,412.42
Semi Expendable Furnitures and Fixtures	5-02-03-220	416.67	5,000.00	-	-	-
Other Supplies and Materials Expenses	5-02-03-990	26,666.67	320,000.00	31,500.00	31,500.00	-
<u>Utility Expenses</u>				-		
Electricity Expenses	5-02-04-020	29,166.67	350,000.00	315,698.71	310,000.00	(5,698.71)
<u>Communication Expenses</u>				-		
Postage and Courier Services	5-02-05-010	666.67	8,000.00	8,100.00	8,800.00	700.00
Telephone Expenses	5-02-05-020	8,333.33	100,000.00	91,197.00	100,000.00	8,803.00
Cable, Satellite, Telegraph and Radio Expenses	5-02-05-040	250.00	3,000.00	5,700.00	5,700.00	-
<u>Generation, Transmission and Distribution Expenses</u>				-		
Generation, Transmission and Distribution Expenses	5-02-09-010	575,000.00	6,900,000.00	5,574,441.17	6,150,000.00	575,558.83
<u>Confidential, Intelligence and Extraordinary Expenses</u>				-		
Extraordinary and Miscellaneous Expenses	5-02-10-030	8,200.00	98,400.00	98,400.00	98,400.00	-




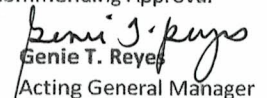
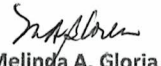


**ORION WATER DISTRICT**  
**DETAILED STATEMENT OF INCOME AND EXPENSES (Annual Budget)**  
**FOR THE YEAR 2020**  
**(with comparative figures projected income and expenses for 2019)**

	Account Code	2020 Average Monthly	2020 Projected Annual Budget	Projected Actual for 2019	2019 Approved Annual Budget	Variance Over/(Under)
<u>Professional Services</u>						
Legal Services	5-02-11-010	1,250.00	15,000.00	10,800.00	16,000.00	5,200.00
Auditing Services	5-02-11-020	20,833.33	250,000.00	-	29,676.52	29,676.52
Other Professional Services	5-02-11-990	833.33	10,000.00	21,840.00	50,000.00	28,160.00
<u>General Services</u>						
Security Services	5-02-12-030	41,000.00	492,000.00	432,000.00	432,000.00	-
<u>Repairs and Maintenance</u>						
Repairs and Maintenance-Infrastructure Assets	5-02-13-030	41,666.67	500,000.00	594,421.18	658,000.00	63,578.82
Repairs and Maintenance-Buildings and Other Structures	5-02-13-040	4,166.67	50,000.00	23,399.53	17,000.00	(6,399.53)
Repairs and Maintenance-Machinery and Equipment	5-02-13-050	4,166.67	50,000.00	29,694.00	25,000.00	(4,694.00)
Repairs and Maintenance-Transportation Equipment	5-02-13-060	12,500.00	150,000.00	261,193.04	225,000.00	(36,193.04)
Repairs and Maintenance-Furnitures and Fixtures	5-02-13-070	833.33	10,000.00	-	5,000.00	5,000.00
Repairs and Maintenance-Other Property, Plant and Equipment	5-02-13-990	12,500.00	150,000.00	119,728.72	130,000.00	10,271.28
<u>Taxes, Insurance Premiums and Other Fees</u>						
Taxes, Duties and Licenses	5-02-15-010	58,333.33	700,000.00	551,483.81	652,926.90	101,443.09
Fidelity Bond Premiums	5-02-15-020	1,275.00	15,300.00	12,060.00	10,050.00	(2,010.00)
Insurance Expenses	5-02-15-030	6,666.67	80,000.00	99,374.71	86,778.78	(12,595.93)
<u>Other Maintenance and Operating Expenses</u>						
Advertising, Promotional and Marketing Expenses	5-02-99-010	7,500.00	90,000.00	12,500.00	12,500.00	-
Printing and Publication Expenses	5-02-99-020	25,000.00	300,000.00	250,000.00	284,000.00	34,000.00
Representation Expenses	5-02-99-030	33,333.33	400,000.00	391,900.00	391,900.00	-
Rent/Lease Expenses	5-02-99-050	2,500.00	30,000.00	10,082.69	51,000.00	40,917.31
Membership Dues and Contributions to Organizations	5-02-99-060	2,916.67	35,000.00	24,884.89	144,322.77	119,437.88
Other Maintenance and Operating Expenses	5-02-99-990	58,333.33	700,000.00	656,300.00	686,000.00	29,700.00
<b>Total Maintenance and Other Operating Expenses</b>		<b>1,094,308.33</b>	<b>13,131,700.00</b>	<b>10,699,384.69</b>	<b>11,927,054.97</b>	<b>1,227,670.28</b>
<b>Financial Expenses</b>						
Interest Expenses	5-03-01-020	4,624.17	55,490.00	64,920.00	166,656.00	101,736.00
Bank Charges	5-03-01-040	1,666.67	20,000.00	7,644.00	13,000.00	5,356.00
<b>Total Financial Expenses</b>		<b>6,290.83</b>	<b>75,490.00</b>	<b>72,564.00</b>	<b>179,656.00</b>	<b>107,092.00</b>
<b>Non Cash Expenses</b>						
Depreciation-Land Improvements	5-05-01-020	1,250.00	15,000.00	12,168.00	12,168.00	-
Depreciation-Infrastructure Assets	5-05-01-030	58,333.33	700,000.00	539,310.58	568,000.00	28,689.42



**ORION WATER DISTRICT**  
**DETAILED STATEMENT OF INCOME AND EXPENSES (Annual Budget)**  
**FOR THE YEAR 2020**  
**(with comparative figures projected income and expenses for 2019)**

	Account Code	2020 Average Monthly	2020 Projected Annual Budget	Projected Actual for 2019	2019 Approved Annual Budget	Variance Over/(Under)
Depreciation-Buildings and Other Structures	5-05-01-040	16,666.67	200,000.00	153,418.42	185,000.00	31,581.58
Depreciation-Machinery and Equipment	5-05-01-050	10,833.33	130,000.00	107,177.90	130,000.00	22,822.10
Depreciation-Transportation Equipment	5-05-01-060	25,000.00	300,000.00	203,040.24	210,000.00	6,959.76
Depreciation-Furniture, Fixtures and Books	5-05-01-070	5,416.67	65,000.00	62,699.30	67,000.00	4,300.70
Depreciation-Other Property, Plant and Equipment	5-05-01-990	79,166.67	950,000.00	867,205.43	876,332.00	9,126.57
Amortization-Intangible Assets	5-05-02-010	6,250.00	75,000.00	12,600.00	12,600.00	-
Loss of Assets	5-05-04-090	-	-	21,052.32	-	(21,052.32)
<b>Total Non Cash Expenses</b>		<b>202,916.67</b>	<b>2,435,000.00</b>	<b>1,978,672.19</b>	<b>2,061,100.00</b>	<b>82,427.81</b>
<b>Total Expenses</b>		<b>2,644,489.97</b>	<b>31,733,879.66</b>	<b>24,392,902.79</b>	<b>29,971,670.97</b>	<b>5,578,768.18</b>
<b>Net Income (Loss)</b>		<b>₱ 14,780.92</b>	<b>₱ 177,371.02</b>	<b>₱ 4,632,552.91</b>	<b>₱ 4,993,477.48</b>	<b>(360,924.57)</b>

Prepared by:  Elizabeth F. Calderon Budget Officer	Approved by:  Rev. Leonardo R. Carlos BOD Chairperson	 Crispin Q. Tria BOD Vice Chairperson
Recommending Approval  Genie T. Reyes Acting General Manager	 Melinda A. Gloria BOD Treasurer	 Marina B. Santos Ed. D. BOD Member
 Susan L. Elacion BOD Secretary		
BOD Resolution No.: <u>31</u> Series of: <u>2019</u> Date: <u>Dec. 2, 2019</u>		

**ORION WATER DISTRICT**  
**Schedule of Loan Payment**  
**For the Year 2020**

Loan Account #	3-795 RL
Interest	8.20%
Outstanding Loan Balance as of January 1, 2020	726,930.21

Month	Interest	Principal	Total Payment
January	4,967.00	8,921.00	13,888.00
February	4,906.00	8,982.00	13,888.00
March	4,845.00	9,043.00	13,888.00
April	4,783.00	9,105.00	13,888.00
May	4,721.00	9,167.00	13,888.00
June	4,658.00	9,230.00	13,888.00
July	4,595.00	9,293.00	13,888.00
August	4,532.00	9,356.00	13,888.00
September	4,468.00	9,420.00	13,888.00
October	4,403.00	9,485.00	13,888.00
November	4,339.00	9,549.00	13,888.00
December	4,273.00	9,615.00	13,888.00
<b>Total</b>	<b>55,490.00</b>	<b>111,166.00</b>	<b>166,656.00</b>