



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF BUDGET AND MANAGEMENT
 REGIONAL GOVERNMENT CENTER, MAIMPIS, SAN FERNANDO CITY, PAMPANGA
REPLY DOCUMENT

DMS Reference No: 2020-ROIII-0117373

Date: 12/10/2020
 Client Agency: LWD-ROIII-ORION WATER DISTRICT
 Address: ORION, BATAAN

Dear **Sir/Madam:**

This pertains to the request submitted to this Office dated 12/10/2020 which was received on 12/10/2020.

☐ **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 2021 Corporate Budget due to pending issuance of guidelines for the review of the budget.

☐ **Withdrawal of Request** Reference: _____

Thank you.

ISABEL C. AGUINO

Head of Bureau/Service/Office



ORION WATER DISTRICT

EXCERPTS FROM THE MINUTES OF THE MEETING
OF THE BOARD OF DIRECTORS OF ORION WATER DISTRICT,
HELD AT ORION WATER DISTRICT ON NOVEMBER 13, 2020

SUBJECT: A RESOLUTION APPROVING THE Y2021 CORPORATE OPERATING BUDGET (COB)

BOARD RESOLUTION NO. 31 SERIES OF 2020

WHEREAS, to support Orion Water District's plans and programs for operations for the Y2021, it is mandatory to appropriate funds for the purpose;

WHEREAS, in the 21st meeting of the Board of Directors on November 13, 2020, Management made a presentation of the Y2021 budget proposal, based on the Technical Section's planned rehabilitation and expansion, purchase of service vehicle (kulong-kulong), equipment and tools and drilling projects, as well as the Administrative and Commercial Sections' request for laptop, office equipment, furnitures and fixtures;

WHEREAS, upon motion made duly seconded, the Budget appropriation for Y2021 was approved, summarized as follows:

1. PROJECTED OPERATING REVENUES	37,210,549.68
2. PROJECTED OPERATING EXPENSES	35,375,652.86
3. PROJECTED NET INCOME	1,834,896.82
4. PROGRAMMED CAPITAL EXPENDITURES	6,600,000.00

NOW THEREFORE, BE IT RESOLVED, as it is hereby resolved, to approve the proposed Y2020 Budget Appropriation.

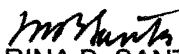
UNANIMOUSLY APPROVED this 26th day of November, 2020.

Board Action:

APPROVAL

November 26, 2020

I hereby certify that the ORIWAD BOARD duly adopted the foregoing Resolution on the date specified therein.


DIR. MARINA B. SANTOS, Ed.D.
BOD SECRETARY

ATTESTED BY:


REV. PTR. LEONARDO R. CARLOS
CHAIRPERSON


DIR. MELINDA A. GLORIA
VICE-CHAIRPERSON


DIR. SUSAN L. ELACION
BOD TREASURER

22nd BOD Meeting
for 2020


DIR. EUGENIA E. MARIANO
Member

Lati, Orion, Bataan

Telfax# (047) 240-4335; e-mail orionwaterdistrict@yahoo.com

**ORION WATER DISTRICT
SCHEDULE OF CAPITAL EXPENDITURE
FOR THE YEAR 2021**

CAPITAL EXPENDITURE	BUDGET
Rehabilitation and Upgrading of Mainlines	₱ 1,250,000.00
Expansion of Service Area Projects	1,100,000.00
Construction of Deepwells	1,400,000.00
Puting Buhangin	
Sabatan	
Construction of Office Extension and Warehouse	500,000.00
Acquisition of 2 units Service Vehicle (motorcycle with sidecar)	300,000.00
Acquisition of Equipments	
2 units 7.5hp submersible pump and motor with accessories	600,000.00
2 units 5hp submersible pump and motor with accessories	400,000.00
3 units Chlorinator	75,000.00
1 unit 27kva generator set	450,000.00
2 units Airconditioner	80,000.00
1 unit Laptop	35,000.00
Acquisition of Other Plumbing Tools	60,000.00
Acquisition of Lot (for construction of deepwell)	250,000.00
Acquisition of Furnitures and Fixtures	100,000.00

Total Capital Expenditure

₱ 6,600,000.00

Prepared by:


ENGR. DELFIN SANTOS

Project Planning and Development Officer


RENATO SANCHEZ

Head, Production Section

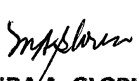
Recommending Approval:


CRISPIN Q. TRIA


General Manager


Approved by:


REV. LEONARDO R. CARLOS
BOD Chairperson


MELINDA A. GLORIA
BOD Vice Chairperson


SUSAN L. ELACION
BOD Treasurer


MARINA B. SANTOS Ed. D.
BOD Secretary


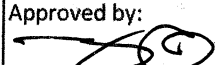






EUGENIA E. MARIANO
BOD Member

ORION WATER DISTRICT
Projection for Revenue and Collection
For the Year 2021

	2021 Annual Budget	Projected Actual for 2020	2020 Annual Budget
Year End Connections	7,558	7,102	6,871
Market Growth/ Year	456	391	456
Customers in Arrears	50%	55%	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)	90%	90%	92%
Average Consumption per Connection per Month (P)	343.10	343.10	320.00
Average Consumption per Connection per Month (in cu.m)	22.00	22.00	20.00
Billed Water in cu.m	2,593,198.81	2,436,745.21	1,646,160.00
% Non Revenue Water	25%	20%	19%
Production (in cu.m)	3,457,598.42	3,045,931.52	2,032,296.30

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:  LILIBETH F. CALDERON Sr. Internal Control Officer B	Approved by:  REV. LEONARDO R. CARLOS BOD Chairperson	 MELINDA A. GLORIA BOD Vice Chairperson	 MARINA B. SANTOS Ed. D. BOD Secretary
Recommending Approval  CRISPIN O. TRIA General Manager	 SUSAN L. ELACION BOD Treasurer	 EUGENIA E. MARIANO BOD Member	BOD Resolution No.: <u>91</u> Series of: <u>2020</u> Date: <u>8/26/2020</u>

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


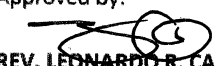





Capital Expenditure	P	6,600,000.00
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Summary of Revenue Projection for Y2021

Service and Business Income		36,708,949.68
Other Non-Operating Income		501,600.00
Total Projected Revenue	P	37,210,549.68

Summary of Expenses Projection for Y2021

Personnel Services		16,786,925.86
Maintenance and Other Operating Expenses		15,652,700.00
Financial Expenses		66,027.00
		2,870,000.00
Total Projected Expenses	P	35,375,652.86

Prepared by:  LILIBETH F. CALDERON Sr. Internal Control Officer B	Approved by:  REV. LEONARDO R. CARLOS BOD Chairperson	 MELINDA A. GLORIA BOD Vice Chairperson
Recommending Approval  CRISPIN D. FRIA General Manager	 SUSAN L. ELACION BOD Treasurer	 EUGENIA E. MARIANO BOD Member
 MARINA B. SANTOS Ed. D. BOD Secretary		
BOD Resolution <u>31</u> Series of: <u>2020</u> Date: <u>11/24/2020</u>		

ORION WATER DISTRICT
DETAILED STATEMENT OF INCOME AND EXPENSES (Annual Budget)
FOR THE YEAR 2021
(with comparative figures projected income and expenses for 2020)

	Account Code	2021 Monthly Average	2021 Annual Budget	Actual Projection for 2020	2020 Approved Annual Budget	Variance Over/(Under)
REVENUES						
Service and Business Income						
Waterworks Systems Fees	4-02-02-090	₱ 2,817,027.75	₱ 33,804,333.02	₱ 30,182,440.20	₱ 28,825,457.95	1,356,982.25
Interest Income	4-02-02-210	5,000.00	60,000.00	54,846.02	65,000.00	(10,153.98)
Fines and Penalties-Business Income	4-02-02-230	140,851.39	1,690,216.65	771,977.85	1,354,796.52	(582,818.67)
Other Business Income	4-02-02-990	96,200.00	1,154,400.00	932,849.05	1,153,929.60	(221,080.55)
Total Service Income		3,059,079.14	36,708,949.68	31,942,113.12	31,399,184.08	542,929.05
Non- Operating Income						
Miscellaneous Income	4-06-03-990	41,800.00	501,600.00	406,813.61	512,066.61 -	105,253.00
Total Non-Operating Income		41,800.00	501,600.00	406,813.61	512,066.61 -	105,253.00
Total Revenue		3,100,879.14	37,210,549.68	32,348,926.73	31,911,250.69	437,676.05
Personnel Services						
<u>Salaries and Wages</u>						
Salaries and Wages-Regular	5-01-01-010	802,946.00	9,635,352.00	8,223,318.74	9,059,934.00	836,615.26
Salaries and Wages-Casual/Contractual	5-01-01-020	61,932.00	743,184.00	384,123.79	243,822.00 -	140,301.79
<u>Other Compensation</u>						
Personnel Economic Relief Allowance (PERA)	5-01-02-010	60,000.00	720,000.00	683,739.13	816,000.00	132,260.87
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	15,000.00	180,000.00	168,000.00	204,000.00	36,000.00
Hazard Pay			-	183,656.28		
Year End Bonus	5-01-02-140	144,146.33	1,729,756.00	1,372,766.00	1,550,626.00	177,860.00
Cash Gift	5-01-02-150	12,500.00	150,000.00	145,000.00	170,000.00	25,000.00
Other Bonuses and Allowances	5-01-02-990	55,743.90	668,926.80	635,187.80	635,187.80	-

ORION WATER DISTRICT
DETAILED STATEMENT OF INCOME AND EXPENSES (Annual Budget)
FOR THE YEAR 2021
(with comparative figures projected income and expenses for 2020)


















	Account Code	2021 Monthly Average	2021 Annual Budget	Actual Projection for 2020	2020 Approved Annual Budget	Variance Over/(Under)
<u>Personnel Benefits Contributions</u>						
Retirement and Life Insurance Premiums	5-01-03-010	103,785.36	1,245,424.32	1,023,895.86	1,116,450.72	92,554.86
Pag-IBIG Contributions	5-01-03-020	3,000.00	36,000.00	35,700.00	40,800.00	5,100.00
PhilHealth Contributions	5-01-03-030	14,404.88	172,858.56	121,352.81	139,556.34	18,203.54
Employees Compensation Insurance Premiums	5-01-03-040	3,000.00	36,000.00	35,700.00	40,800.00	5,100.00
<u>Other Personnel Benefits</u>						
Terminal Leave Benefits	5-01-04-030	104,202.01	1,250,424.18	1,120,932.80	1,120,932.80	-
Other Personnel Benefits	5-01-04-990	1,250.00	15,000.00	-	-	-
Total Personnel Services		1,398,910.49	16,786,925.86	14,337,373.21	15,342,109.66	1,188,392.74
<u>Maintenance and Other Operating Expenses</u>						
<u>Travelling Expenses</u>						
Traveling Expenses-Local	5-02-01-010	10,000.00	120,000.00	66,073.33	100,000.00	33,926.67
<u>Training and Scholarship Expenses</u>						
Training Expenses	5-02-02-010	41,666.67	500,000.00	50,000.00	400,000.00	350,000.00
<u>Supplies and Materials Expenses</u>						
Office Supplies Expenses	5-02-03-010	6,666.67	80,000.00	60,000.00	70,000.00	10,000.00
Fuel, Oil and Lubricants Expenses	5-02-03-090	41,666.67	500,000.00	171,738.13	350,000.00	178,261.87
Chemical and Filtering Supplies Expenses (Water Treatment Expense	5-02-03-130	41,666.67	500,000.00	300,000.00	300,000.00	-
Semi Expendable Machinery and Equipment	5-02-03-210	8,333.33	100,000.00	8,005.87	100,000.00	91,994.13
Semi Expendable Furnitures and Fixtures	5-02-03-220	4,166.67	50,000.00	-	5,000.00	5,000.00
Other Supplies and Materials Expenses	5-02-03-990	41,666.67	500,000.00	264,311.64	320,000.00	55,688.36
<u>Utility Expenses</u>						
Electricity Expenses	5-02-04-020	29,166.67	350,000.00	251,213.20	350,000.00	98,786.80
<u>Communication Expenses</u>						
Postage and Courier Services	5-02-05-010	833.33	10,000.00	3,166.67	8,000.00	4,833.33
Telephone Expenses	5-02-05-020	12,500.00	150,000.00	76,234.51	100,000.00	23,765.49
Cable, Satellite, Telegraph and Radio Expenses	5-02-05-040	166.67	2,000.00	3,997.33	3,000.00	997.33
<u>Generation, Transmission and Distribution Expenses</u>						
Generation, Transmission and Distribution Expenses	5-02-09-010	625,000.00	7,500,000.00	5,100,338.91	6,900,000.00	1,799,661.09
<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 2021
(with comparative figures projected income and expenses for 2020)

	Account Code	2021 Monthly Average	2021 Annual Budget	Actual Projection for 2020	2020 Approved Annual Budget	Variance Over/(Under)
<u>Professional Services</u>						
Legal Services	5-02-11-010	1,250.00	15,000.00	3,200.00	15,000.00	11,800.00
Auditing Services	5-02-11-020	20,833.33	250,000.00	250,000.00	250,000.00	-
Other Professional Services	5-02-11-990	833.33	10,000.00	-	10,000.00	10,000.00
<u>General Services</u>						
Security Services	5-02-12-030	41,000.00	492,000.00	492,000.00	492,000.00	-
<u>Repairs and Maintenance</u>						
Repairs and Maintenance-Infrastructure Assets	5-02-13-030	41,666.67	500,000.00	450,000.00	500,000.00	50,000.00
Repairs and Maintenance-Buildings and Other Structures	5-02-13-040	4,166.67	50,000.00	50,000.00	50,000.00	-
Repairs and Maintenance-Machinery and Equipment	5-02-13-050	4,166.67	50,000.00	50,000.00	50,000.00	-
Repairs and Maintenance-Transportation Equipment	5-02-13-060	16,666.67	200,000.00	120,000.00	150,000.00	30,000.00
Repairs and Maintenance-Furnitures and Fixtures	5-02-13-070	833.33	10,000.00	10,000.00	10,000.00	-
Repairs and Maintenance-Other Property, Plant and Equipment	5-02-13-990	16,666.67	200,000.00	100,000.00	150,000.00	50,000.00
<u>Taxes, Insurance Premiums and Other Fees</u>						
Taxes, Duties and Licenses	5-02-15-010	66,666.67	800,000.00	600,000.00	700,000.00	100,000.00
Fidelity Bond Premiums	5-02-15-020	1,275.00	15,300.00	15,300.00	15,300.00	-
Insurance Expenses	5-02-15-030	6,666.67	80,000.00	80,000.00	80,000.00	-
<u>Other Maintenance and Operating Expenses</u>						
Advertising, Promotional and Marketing Expenses	5-02-99-010	7,500.00	90,000.00	60,000.00	90,000.00	30,000.00
Printing and Publication Expenses	5-02-99-020	41,666.67	500,000.00	250,000.00	300,000.00	50,000.00
Representation Expenses	5-02-99-030	33,333.33	400,000.00	400,000.00	400,000.00	-
Rent/Lease Expenses	5-02-99-050	3,333.33	40,000.00	30,000.00	30,000.00	-
Membership Dues and Contributions to Organizations	5-02-99-060	3,333.33	40,000.00	35,000.00	35,000.00	-
Director's and Committee Fees	5-01-02-100	70,833.33	850,000.00	749,580.00	749,580.00	-
Other Maintenance and Operating Expenses	5-02-99-990	50,000.00	600,000.00	300,000.00	700,000.00	400,000.00
Total Maintenance and Other Operating Expenses		1,304,391.67	15,652,700.00	10,498,559.59	13,881,280.00	3,382,720.41
<u>Financial Expenses</u>						
Interest Expenses	5-03-01-020	3,835.58	46,027.00	55,490.00	55,490.00	-
Bank Charges	5-03-01-040	1,666.67	20,000.00	20,000.00	20,000.00	-
Total Financial Expenses		5,502.25	66,027.00	75,490.00	75,490.00	-
<u>Non Cash Expenses</u>						
Depreciation-Land Improvements	5-05-01-020	1,250.00	15,000.00	15,000.00	15,000.00	-

ORION WATER DISTRICT
DETAILED STATEMENT OF INCOME AND EXPENSES (Annual Budget)
FOR THE YEAR 2021
(with comparative figures projected income and expenses for 2020)

	Account Code	2021 Monthly Average	2021 Annual Budget	Actual Projection for 2020	2020 Approved Annual Budget	Variance Over/(Under)
Depreciation-Infrastructure Assets	5-05-01-030	66,666.67	800,000.00	600,000.00	700,000.00	100,000.00
Depreciation-Buildings and Other Structures	5-05-01-040	25,000.00	300,000.00	200,000.00	200,000.00	-
Depreciation-Machinery and Equipment	5-05-01-050	15,000.00	180,000.00	130,000.00	130,000.00	-
Depreciation-Transportation Equipment	5-05-01-060	29,166.67	350,000.00	250,000.00	300,000.00	50,000.00
Depreciation-Furniture, Fixtures and Books	5-05-01-070	6,666.67	80,000.00	65,000.00	65,000.00	-
Depreciation-Other Property, Plant and Equipment	5-05-01-990	83,333.33	1,000,000.00	900,000.00	950,000.00	50,000.00
Amortization-Intangible Assets	5-05-02-010	6,250.00	75,000.00	75,000.00	75,000.00	-
Impairment Loss-Loans and Receivables	5-05-03-020	5,833.33	70,000.00	-	-	-
Loss of Assets	5-05-04-090	-	-	-	-	-
Total Non Cash Expenses		239,166.67	2,870,000.00	2,235,000.00	2,435,000.00	200,000.00
Total Expenses		2,947,971.07	35,375,652.86	27,146,422.79	31,733,879.66	4,771,113.15
Net Income (Loss)		₱ 152,908.07	₱ 1,834,896.82	₱ 5,202,503.94	₱ 177,371.02	5,025,132.92


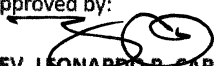

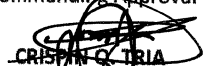


Prepared by:  NILIBETH F. CALDERON Sr. Internal Control Officer B	Approved by: <table style="width: 100%; margin-top: 10px;"> <tr> <td style="width: 33%; text-align: center; vertical-align: top;">  REV. LEONARDO R. CARLOS BOD Chairperson </td> <td style="width: 33%; text-align: center; vertical-align: top;">  MELINDA A. GLORIA BOD Vice Chairperson </td> <td style="width: 33%; text-align: center; vertical-align: top;">  MARINA B. SANTOS Ed. D. BOD Secretary </td> </tr> </table>			 REV. LEONARDO R. CARLOS BOD Chairperson	 MELINDA A. GLORIA BOD Vice Chairperson	 MARINA B. SANTOS Ed. D. BOD Secretary
 REV. LEONARDO R. CARLOS BOD Chairperson	 MELINDA A. GLORIA BOD Vice Chairperson	 MARINA B. SANTOS Ed. D. BOD Secretary				
Recommending Approval:  CRISPIN O. TRIA General Manager	<table style="width: 100%; margin-top: 10px;"> <tr> <td style="width: 33%; text-align: center; vertical-align: top;">  SUSAN J. ELACION BOD Treasurer </td> <td style="width: 33%; text-align: center; vertical-align: top;">  EUGENIA E. MARIANO BOD Member </td> <td style="width: 33%; vertical-align: top;"> BOD Resolution No.: <u>31</u> Series of: <u>2020</u> Date: <u>11/26/2020</u> </td> </tr> </table>			 SUSAN J. ELACION BOD Treasurer	 EUGENIA E. MARIANO BOD Member	BOD Resolution No.: <u>31</u> Series of: <u>2020</u> Date: <u>11/26/2020</u>
 SUSAN J. ELACION BOD Treasurer	 EUGENIA E. MARIANO BOD Member	BOD Resolution No.: <u>31</u> Series of: <u>2020</u> Date: <u>11/26/2020</u>				

ORION WATER DISTRICT
PROJECTED STATEMENT OF INCOME AND EXPENSES
FOR THE YEAR 2021
(with comparative figures projected income and expenses for 2020)

	2021 Monthly Average	2021 Annual Budget	Actual Projection for 2020	2020 Approved Annual Budget
REVENUES				
Service and Business Income				
Waterworks Systems Fees	₱ 2,817,027.75	₱ 33,804,333.02	₱ 30,182,440.20	₱ 28,825,457.95
Interest Income	5,000.00	60,000.00	54,846.02	65,000.00
Fines and Penalties-Business Income	140,851.39	1,690,216.65	771,977.85	1,354,796.52
Other Business Income	96,200.00	1,154,400.00	932,849.05	1,153,929.60
Total Service Income	3,059,079.14	36,708,949.68	31,942,113.12	31,399,184.08
Non- Operating Income				
Miscellaneous Income	41,800.00	501,600.00	406,813.61	512,066.61
Total Non-Operating Income	41,800.00	501,600.00	406,813.61	512,066.61
Total Revenue	3,100,879.14	37,210,549.68	32,348,926.73	31,911,250.69
Personnel Services				
Salaries and Wages	864,878.00	10,378,536.00	8,607,442.53	9,303,756.00
Other Compensation	375,223.57	4,502,682.80	3,392,349.21	3,579,813.80
Personnel Benefits Contributions	124,190.24	1,490,282.88	1,216,648.67	1,337,607.06
Other Personnel Benefits	104,202.01	1,250,424.18	1,120,932.80	1,120,932.80
Total Personnel Services	1,468,493.82	17,621,925.86	14,337,373.21	15,342,109.66
Maintenance and Other Operating Expenses				
Travelling Expenses	10,000.00	120,000.00	66,073.33	100,000.00
Training and Scholarship Expenses	41,666.67	500,000.00	50,000.00	400,000.00
Supplies and Materials Expenses	144,166.67	1,730,000.00	804,055.64	1,145,000.00
Utility Expenses	29,166.67	350,000.00	251,213.20	350,000.00
Communication Expenses	13,500.00	162,000.00	83,398.51	111,000.00
Awards/ Rewards, Prizes and Indemnities	-	-	-	-
Generation, Transmission and Distribution Expense:	625,000.00	7,500,000.00	5,100,338.91	6,900,000.00
Confidential, Intelligence and Extraordinary Expense:	8,200.00	98,400.00	98,400.00	98,400.00
Profesional Services	22,916.67	275,000.00	253,200.00	275,000.00
General Services	41,000.00	492,000.00	492,000.00	492,000.00
Repairs and Maintenance	84,166.67	1,010,000.00	780,000.00	910,000.00
Taxes, Insurance Premiums and Other Fees	74,608.33	895,300.00	695,300.00	795,300.00
Other Maintenance and Operating Expenses	139,166.67	1,670,000.00	1,824,580.00	2,304,580.00
Total Maintenance and Other Operating Expense	1,233,558.33	14,802,700.00	10,498,559.59	13,881,280.00

ORION WATER DISTRICT
PROJECTED STATEMENT OF INCOME AND EXPENSES
FOR THE YEAR 2021
(with comparative figures projected income and expenses for 2020)

	2021 Monthly Average	2021 Annual Budget	Actual Projection for 2020	2020 Approved Annual Budget
Financial Expenses				
Interest Expenses	3,835.58	46,027.00	55,490.00	55,490.00
Bank Charges	1,666.67	20,000.00	20,000.00	20,000.00
Total Financial Expenses	5,502.25	66,027.00	75,490.00	75,490.00
Non Cash Expenses				
Depreciation-Land Improvements	1,250.00	15,000.00	15,000.00	15,000.00
Depreciation-Infrastructure Assets	66,666.67	800,000.00	600,000.00	700,000.00
Depreciation-Buildings and Other Structures	25,000.00	300,000.00	200,000.00	200,000.00
Depreciation-Machinery and Equipment	15,000.00	180,000.00	130,000.00	130,000.00
Depreciation-Transportation Equipment	29,166.67	350,000.00	250,000.00	300,000.00
Depreciation-Furniture, Fixtures and Books	6,666.67	80,000.00	65,000.00	65,000.00
Depreciation-Other Property, Plant and Equipment	83,333.33	1,000,000.00	900,000.00	950,000.00
Amortization-Intangible Assets	6,250.00	75,000.00	75,000.00	75,000.00
Impairment Loss-Loans and Receivables	5,833.33	70,000.00	-	-
Loss of Assets	-	-	-	-
Total Non Cash Expenses	239,166.67	2,870,000.00	2,235,000.00	2,435,000.00
Total Expenses	2,946,721.07	35,360,652.86	27,146,422.79	31,733,879.66
Net Income (Loss)	₱ 154,158.07	₱ 1,849,896.82	₱ 5,202,503.94	₱ 177,371.02

Prepared by:  LILIBETH F. CALDERON Sr. Internal Control Officer B	Approved by:  REV. LEONARDO R. CARLOS BOD Chairperson	 MELINDA A. GLORIA BOD Vice Chairperson
Recommending Approval  CRISPIN C. TRIA General Manager	 SUSAN L. ELACION BOD Treasurer	 EUGENIA E. MARIANO BOD Member
BOD Resolution No.: <u>31</u> Series of: <u>2020</u> Date: <u>11/26/2020</u>		

ORION WATER DISTRICT
PROJECTED STATEMENT OF CASH FLOW
FOR THE YEAR 2021
(with comparative figures projected income and expenses for 2020)

	2021 Monthly Average	2021 Annual Budget	Actual Projection for 2020	2020 Approved Annual Budget
CASH FLOWS FROM OPERATING ACTIVITIES				
Cash Inflows				
Collection of Income/Revenue	₱ 2,757,835.81	₱ 33,094,029.71	₱ 30,166,405.92	₱ 29,853,458.46
Collection of Receivables	130,790.57	1,569,486.89	1,380.00	4,800.00
Other Receipts	140,851.39	1,690,216.65	500,086.70	1,354,796.52
Adjustment	-	-	5,760.00	-
Total Cash Inflows	3,029,477.77	36,353,733.25	30,673,632.62	31,213,054.99
Cash Outflows				
Personnel Services	1,398,910.49	16,786,925.86	14,337,373.21	16,091,689.66
Maintenance and Operating Expenses	1,306,058.33	15,672,700.00	10,498,559.59	13,151,700.00
Total Cash Outflows	2,704,968.82	32,459,625.86	24,835,932.79	29,243,389.66
NET CASH PROVIDED BY/(USED IN) OPERATING ACTIVITIES	324,508.95	3,894,107.39	5,837,699.83	1,969,665.32
CASH FLOWS FROM INVESTING ACTIVITIES				
Cash Inflows				
Receipt of Interest Earned	5,000.00	60,000.00	54,846.02	65,000.00
Total Cash Inflows	5,000.00	60,000.00	54,846.02	65,000.00
Cash Outflows				
Purchase/Construction of Property, Plant and Equipment (CAPEX)	550,000.00	6,600,000.00	5,192,198.54	7,994,366.80
Purchase of Intangible Assets	-	-	350,000.00	350,000.00
Total Cash Outflows	550,000.00	6,600,000.00	5,542,198.54	8,344,366.80
NET CASH PROVIDED BY/ (USED IN) INVESTING ACTIVITIES	(545,000.00)	(6,540,000.00)	(5,487,352.52)	(8,279,366.80)
CASH FLOWS FROM FINANCING ACTIVITIES				
Cash Outflows				
Payment of Long-Term Liabilities	10,052.42	120,629.00	111,166.00	111,166.00
Payment of Interest on Loans and Other Financial Charges	3,835.58	46,027.00	55,490.00	55,490.00
Total Cash Outflows	13,888.00	166,656.00	166,656.00	166,656.00
NET CASH PROVIDED BY/ (USED IN) FINANCING ACTIVITIES	(13,888.00)	(166,656.00)	(166,656.00)	(166,656.00)
NET RECEIPTS/PAYMENTS	(234,379.05)	(2,812,548.61)	183,691.31	(6,476,357.48)
CASH AND CASH EQUIVALENTS, JANUARY 1	1,001,661.96	12,019,943.52	11,836,252.21	11,728,293.38
CASH AND CASH EQUIVALENTS, DECEMBER 31	₱ 767,282.91	₱ 9,207,394.92	₱ 12,019,943.52	₱ 5,251,935.90

Collection Efficiency
Billing Projection

93%
₱ 33,804,333.02

Cash Inflows

Collection of Income/Revenue

34,663,516.60

Collection of service and business income

Water bill receipts (current year)

31,438,029.71

Application/ Assessment fee

1,094,400.00

Collection of other non-operating income

Sale of materials

501,600.00

Change name fee, transfer wm fee, reconnection fee

60,000.00

Receipt of prior years' income

1,569,486.89

Collection of Receivables

-

Collection of receivable from audit disallowances and/or charges

Collection of other receivables

Other Receipts

1,690,216.65

Receipt of refund of cash advances

Other miscellaneous receipts

1,690,216.65

Receipt of Interest Earned

60,000.00

Total Cash Inflows

36,413,733.25

Cash Outflows

PERSONNEL SERVICES

16,786,925.86

MAINTENANCE AND OTHER OPERATING EXPENSES

15,652,700.00

DEBT FINANCING (LONG TERM DOMESTIC LOAN)

166,656.00

BANK CHARGES

20,000.00

CAPITAL EXPENDITURE

6,600,000.00

Total Cash Outflows

39,226,281.86

Net Receipts/ (Payments)

(2,812,548.61)

Cash Balance, Beginning

12,019,943.52

Cash Balance, at end of year 2020

₱ 9,207,394.92

Prepared by:

LILIBETH F. CALDERON
Sr. Internal Control Officer B

Approved by:

REV. LEONARDO R. CARLOS
BOD Chairperson

MELINDA A. GLORIA
BOD Vice Chairperson

MARINA B. SANTOS Ed. D.
BOD Secretary

Recommending Approval

CRISPIN Q. TRIA
General Manager

SUSAN E. ELACION
BOD Treasurer

EUGENIA E. MARIANO
BOD Member

BOD Resolution:

Series of:

Date:

5
2020
11/26/2020

ORION WATER DISTRICT
Schedule of Loan Payment
For the Year 2021

Loan Account #

3-795 RL

Interest

8.20%

Outstanding Loan Balance as of January 1, 2021

615,764.21

Month	Interest	Principal	Total Payment
January	4,208.00	9,680.00	13,888.00
February	4,142.00	9,746.00	13,888.00
March	4,075.00	9,813.00	13,888.00
April	4,008.00	9,880.00	13,888.00
May	3,940.00	9,948.00	13,888.00
June	3,872.00	10,016.00	13,888.00
July	3,804.00	10,084.00	13,888.00
August	3,735.00	10,153.00	13,888.00
September	3,666.00	10,222.00	13,888.00
October	3,596.00	10,292.00	13,888.00
November	3,526.00	10,362.00	13,888.00
December	3,455.00	10,433.00	13,888.00
Total	46,027.00	120,629.00	166,656.00