



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

DMS Reference No: 2021-ROIII-0137714

Date: 12/21/2021
Client Agency: LWD-ROIII-ORION WATER DISTRICT
Address: ORION, BATAAN

Dear **Sir/Madam**:

This pertains to the request submitted to this Office dated 12/21/2021 which was received on 12/21/2021.

☐ **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 FY 2022 Corporate Budget pending issuance of guidelines for the review of the budget.

☐ **Withdrawal of Request** Reference: _____

Thank you.


ISABEL C. TAGUINOD
Head of Bureau/Service/Office



ORION WATER DISTRICT

CERTIFICATION

This is to certify that **ORION WATER DISTRICT** with principal office address at ORIWAD Building, Landing Street, Lati, Orion, Bataan, represented by its General Manager Crispin Q. Tria is not affiliated with any business or joint venture.

This certification is being issued upon the request of the Department of Budget and Management Region 3 in connection with the submission of ORIWAD's FY2022 Corporate Budget.

Done this 16th day of December, 2021 in Orion, Bataan.


CRISPIN Q. TRIA
General Manager C



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 11, 2021

SUBJECT: A RESOLUTION APPROVING THE Y2022 CORPORATE OPERATING BUDGET (COB)

BOARD RESOLUTION NO. 23 SERIES OF 2021

WHEREAS, to support Orion Water District's plans and programs for operations for the Y2022, it is mandatory to appropriate funds for the purpose;






WHEREAS, in the 21st meeting of the Board of Directors on November 11, 2021, Management made a presentation of the Y2022 budget proposal, based on the Technical Section's planned rehabilitation and expansion, equipment and tools and drilling projects, as well as the Administrative and Commercial Sections' request for laptop, desktops, set of CCTV camera, service vehicle (Commercial Section), office equipment, furnitures and fixtures;

WHEREAS, upon motion made duly seconded, the Budget appropriation for Y2022 was approved, summarized as follows:

1. PROJECTED OPERATING REVENUES	41,588,400.00
2. PROJECTED OPERATING EXPENSES	39,932,114.95
3. PROJECTED NET INCOME	1,656,285.05
4. PROGRAMMED CAPITAL EXPENDITURES	6,665,000.00

NOW THEREFORE, BE IT RESOLVED, as it is hereby resolved, to approve the proposed Y2022 Budget Appropriation.

UNANIMOUSLY APPROVED this 26th day of November, 2021.

Board Action: APPROVAL November 26, 2021	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
22 nd BOD Meeting for 2021	ATTESTED BY:  • REV. PTR. LEONARDO R. CARLOS CHAIRPERSON  DIR. MELINDA A. GLORIA VICE-CHAIRPERSON  DIR. SUSAN L. ELACION BOD TREASURER  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 2022**

CAPITAL EXPENDITURE	BUDGET
Rehabilitation and Upgrading of Mainline	₱ 1,550,000.00
Expansion of Service Area	500,000.00
Drilling of Deepwell	1,400,000.00
Acquisition of Machineries, Equipments and Tools	800,000.00
2 units 27kva Generator Set	400,000.00
1 unit 7.5 hp submersible pump	300,000.00
1 unit 5hp submersible pump	100,000.00
5 units chlorinator	60,000.00
2 units concrete cutter	90,000.00
3 unit Jackhammer	45,000.00
1 unit portable genset	50,000.00
Upgrading of tricycle's sidecar	120,000.00
Pipe threader set	100,000.00
Construction of pumphouse	600,000.00
Construction of office and stockroom	70,000.00
2 units Laptop	120,000.00
4 sets of Computer	200,000.00
1 unit service vehicle	30,000.00
3 units epson printer	70,000.00
2 units thermal printer	60,000.00
CCTV system	60,000.00
Total Capital Expenditure	₱ 6,665,000.00

Prepared by:


ENGR. DELFIN SANTOS

Project Planning and Development Officer

RENATO SANCHEZ

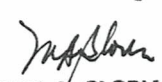
Head, Production Section


Recommending Approval:



CRISPIN O. TRIAS
General Manager


Approved by:


REV. LEONARDO R. CARLOS
BOD Chairperson


MELINDA A. GLORIA
BOD Vice Chairperson


MARINA B. SANTOS Ed. D.
BOD Secretary

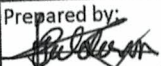
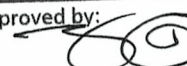
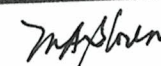




SUSAN L. ELACION
BOD Treasurer


EUGENIA E. MARIANO
BOD Member

BOD Resolution No.: 23
Series of: 2021
Date: November 26, 2021

ORION WATER DISTRICT
Orion, Bataan
CORPORATE OPERATING BUDGET
FOR THE YEAR 2022

Capital Expenditure	P 6,665,000.00
Summary of Revenue Projection for Y2021	37,754,400.00
Service and Business Income	3,834,000.00
Other Non-Operating Income	P 41,588,400.00
Total Projected Revenue	
Summary of Expenses Projection for Y2021	19,350,661.95
Personnel Services	17,505,700.00
Maintenance and Other Operating Expenses	55,753.00
Financial Expenses	3,020,000.00
	P 39,932,114.95
Total Projected Expenses	
	P 1,656,285.05
Total Projected Net Income (loss)	

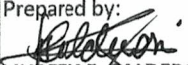
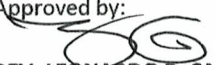


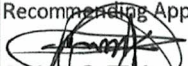


Prepared by:  LILIBETH F. CALDERON Sr. Internal Control Officer B	Approved by:  REV. LEONARDO R. CARLOS BOD Chairperson	 MELINDA A. GLORIA BOD Vice Chairperson						
Recommending Approval  CRISPIN C. TRIA General Manager	 SUSAN L. ELACION BOD Treasurer	 MARINA B. SANTOS Ed. D. BOD Secretary						
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>BOD Resolution</td> <td style="text-align: center;">23</td> </tr> <tr> <td>Series of:</td> <td style="text-align: center;">2021</td> </tr> <tr> <td>Date:</td> <td style="text-align: center;">November 26, 2021</td> </tr> </table>			BOD Resolution	23	Series of:	2021	Date:	November 26, 2021
BOD Resolution	23							
Series of:	2021							
Date:	November 26, 2021							

ORION WATER DISTRICT
Projection for Revenue and Collection
For the Year 2022

	2022 Annual Budget	Projected Actual for 2021	2021 Annual Budget
Year End Connections	7,608	7,152	7,558
Market Growth/ Year	456	425	456
Customers in Arrears	50%	50%	50%
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%	90%
Average Consumption per Connection per Month (P)	328.00	328.00	343.10
Average Consumption per Connection per Month (in cu.m)	21.00	21.00	22.00
Billed Water in cu.m	2,900,000.00	2,750,000.00	2,593,198.81
% Non Revenue Water	20%	20%	25%
Production (in cu.m)	2,376,000.00	2,318,166.67	3,457,598.42

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 Q. TRIA General Manager	 SUSAN L. ELACION BOD Treasurer	 EUGENIA E. MARIANO BOD Member	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>BOD Resolution No.:</td> <td style="text-align: center;">23</td> </tr> <tr> <td>Series of:</td> <td style="text-align: center;">2021</td> </tr> <tr> <td>Date:</td> <td style="text-align: center;">November 26, 2021</td> </tr> </table>	BOD Resolution No.:	23	Series of:	2021	Date:	November 26, 2021
BOD Resolution No.:	23								
Series of:	2021								
Date:	November 26, 2021								


ORION WATER DISTRICT
PROJECTED STATEMENT OF CASH FLOW
FOR THE YEAR 2022
(with comparative figures projected income and expenses for 2021)

	2022 Monthly Average	2022 Annual Budget	Actual Projection for 2021	2021 Approved Annual Budget
CASH FLOWS FROM OPERATING ACTIVITIES				
Cash Inflows				
Collection of Income/Revenue	₱ 2,982,373.04	₱ 35,788,476.49	₱ 33,688,032.20	₱ 33,094,029.71
Collection of Receivables	-	-	-	1,569,486.89
Other Receipts	412,500.00	4,950,000.00	104,176.67	1,690,216.65
Adjustment	-	-	7,200.00	-
Total Cash Inflows	3,394,873.04	40,738,476.49	33,799,408.87	36,353,733.25
Cash Outflows				
Personnel Services	1,612,555.16	19,350,661.95	15,843,973.15	16,786,925.86
Maintenance and Operating Expenses	1,460,475.00	17,525,700.00	13,376,815.58	15,672,700.00
Total Cash Outflows	3,073,030.16	36,876,361.95	29,220,788.73	32,459,625.86
NET CASH PROVIDED BY/(USED IN) OPERATING ACTIVITIES	321,842.88	3,862,114.54	4,578,620.14	3,894,107.39
CASH FLOWS FROM INVESTING ACTIVITIES				
Cash Inflows				
Receipt of Interest Earned	5,000.00	60,000.00	60,000.00	60,000.00
Total Cash Inflows	5,000.00	60,000.00	60,000.00	60,000.00
Cash Outflows				
Purchase/Construction of Property, Plant and Equipment (CAP)	555,416.67	6,665,000.00	5,000,000.00	6,600,000.00
Purchase of Intangible Assets	-	-	-	-
Total Cash Outflows	555,416.67	6,665,000.00	5,000,000.00	6,600,000.00
NET CASH PROVIDED BY/ (USED IN) INVESTING ACTIVITIES	(550,416.67)	(6,605,000.00)	(4,940,000.00)	(6,540,000.00)
CASH FLOWS FROM FINANCING ACTIVITIES				
Cash Outflows				
Payment of Long-Term Liabilities	10,908.58	130,903.00	120,629.00	120,629.00
Payment of Interest on Loans and Other Financial Charges	2,979.42	35,753.00	46,027.00	46,027.00
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	(242,461.79)	(2,909,541.46)	(528,035.86)	(2,812,548.61)
CASH AND CASH EQUIVALENTS, Beginning	957,658.97	11,491,907.66	12,019,943.52	12,019,943.52
CASH AND CASH EQUIVALENTS, Ending	₱ 715,197.18	₱ 8,582,366.20	₱ 11,491,907.66	₱ 9,207,394.91


Collection Efficiency	93%
Billing Projection	₱ 34,800,000.00
Cash Inflows	
Collection of Income/Revenue	35,848,476.49
<i>Collection of service and business income</i>	
Water bill receipts (current year)	32,364,000.00
Application/ Assessment fee	1,094,400.00
<i>Collection of other non-operating income</i>	
Sale of materials	684,000.00
Change name fee, transfer wrm fee, reconnection fee	60,000.00
<i>Receipt of prior years' income</i>	1,646,076.49
Collection of Receivables	-
<i>Collection of receivable from audit disallowances and/or charges</i>	
<i>Collection of other receivables</i>	
Other receipts	4,890,000.00
<i>Penalties and refund of cash advances</i>	1,740,000.00
<i>Environmental Fee</i>	3,150,000.00
Receipt of Interest Earned	60,000.00
Total Cash Inflows	40,798,476.49
Cash Outflows	
PERSONNEL SERVICES	19,350,661.95
MAINTENANCE AND OTHER OPERTAING EXPENSES	17,505,700.00
DEBT FINANCING (LONG TERM DOMESTIC LOAN)	166,656.00
BANK CHARGES	20,000.00
CAPITAL EXPENDITURE	6,665,000.00
Total Cash Outflows	43,708,017.95
Net Receipts/ (Payments)	(2,909,541.46)
Cash Balance, Beginning	11,491,907.66
Cash Balance, at end of year 2020	₱ 8,582,366.20


Prepared by:

 LILIBETH F. CALDERON
 Sr. Internal Control Officer B


Recommending Approval

 CRISPIN G. TRIAS
 General Manager

Approved by:

 REV. LEONARDO R. CARLOS
 BOD Chairperson


 SUSAN L. ELACION
 BOD Treasurer


 MELINDA A. GLORIA
 BOD Vice Chairperson


 EUGENIA E. MARIANO
 BOD Member


 MARINA B. SANTOS Ed. D.
 BOD Secretary

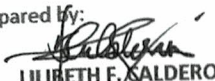
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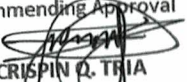
ORION WATER DISTRICT
PROJECTED STATEMENT OF INCOME AND EXPENSES
FOR THE YEAR 2022
(with comparative figures projected income and expenses for 2022)


	2022 Monthly Average	2022 Annual Budget	Actual Projection for 2021	2021 Approved Annual Budget
REVENUES				
Service and Business Income				
Waterworks Systems Fees	₱ 2,900,000.00	₱ 34,800,000.00	₱ 31,655,317.11	₱ 33,804,333.02
Interest Income	5,000.00	60,000.00	60,000.00	60,000.00
Fines and Penalties-Business Income	145,000.00	1,740,000.00	1,582,765.86	1,690,216.65
Other Business Income	96,200.00	1,154,400.00	1,080,000.00	1,154,400.00
Total Service Income	3,146,200.00	37,754,400.00	34,378,082.96	36,708,949.68
Non- Operating Income				
Miscellaneous Income	319,500.00	3,834,000.00	467,500.00	501,600.00
Total Non-Operating Income	319,500.00	3,834,000.00	467,500.00	501,600.00
Total Revenue	3,465,700.00	41,588,400.00	34,845,582.96	37,210,549.68
Personnel Services				
Salaries and Wages	896,883.00	10,762,596.00	9,621,796.69	10,378,536.00
Other Compensation	460,895.00	5,530,739.95	3,583,538.00	3,652,682.80
Personnel Benefits Contributions	130,885.80	1,570,629.60	1,358,214.28	1,490,282.88
Other Personnel Benefits	123,891.37	1,486,696.40	1,280,424.18	1,265,424.18
Total Personnel Services	1,612,555.16	19,350,661.95	15,843,973.15	16,786,925.86
Maintenance and Other Operating Expenses				
Travelling Expenses	10,000.00	120,000.00	60,348.00	120,000.00
Training and Scholarship Expenses	37,500.00	450,000.00	3,000.00	500,000.00
Supplies and Materials Expenses	129,166.67	1,550,000.00	1,196,073.20	1,730,000.00
Utility Expenses	35,000.00	420,000.00	285,371.48	350,000.00
Communication Expenses	13,333.33	160,000.00	98,475.67	162,000.00
Generation, Transmission and Distribution Expense:	633,333.33	7,600,000.00	7,000,000.00	7,500,000.00
Confidential, Intelligence and Extraordinary Expense:	8,200.00	98,400.00	98,400.00	98,400.00
Profesional Services	23,333.33	280,000.00	191,307.23	275,000.00
General Services	41,000.00	492,000.00	492,000.00	492,000.00
Repairs and Maintenance	97,500.00	1,170,000.00	1,010,000.00	1,010,000.00
Taxes, Insurance Premiums and Other Fees	77,941.67	935,300.00	895,300.00	895,300.00
Other Maintenance and Operating Expenses	352,500.00	4,230,000.00	2,046,540.00	2,520,000.00
Total Maintenance and Other Operating Expense	1,458,808.33	17,505,700.00	13,376,815.58	15,652,700.00

ORION WATER DISTRICT
PROJECTED STATEMENT OF INCOME AND EXPENSES
FOR THE YEAR 2022
(with comparative figures projected income and expenses for 2022)

	2022 Monthly Average	2022 Annual Budget	Actual Projection for 2021	2021 Approved Annual Budget
Financial Expenses				
Interest Expenses	2,979.42	35,753.00	46,027.00	46,027.00
Bank Charges	1,666.67	20,000.00	20,000.00	20,000.00
Total Financial Expenses	4,646.08	55,753.00	66,027.00	66,027.00
Non Cash Expenses				
Depreciation-Land Improvements	1,250.00	15,000.00	12,168.00	15,000.00
Depreciation-Infrastructure Assets	75,000.00	900,000.00	710,021.23	800,000.00
Depreciation-Buildings and Other Structures	25,000.00	300,000.00	174,763.68	300,000.00
Depreciation-Machinery and Equipment	15,000.00	180,000.00	141,235.81	180,000.00
Depreciation-Transportation Equipment	33,333.33	400,000.00	353,164.00	350,000.00
Depreciation-Furniture, Fixtures and Books	8,333.33	100,000.00	65,943.40	80,000.00
Depreciation-Other Property, Plant and Equipment	79,166.67	950,000.00	893,326.04	1,000,000.00
Amortization-Intangible Assets	6,250.00	75,000.00	7,000.00	75,000.00
Impairment Loss-Loans and Receivables	8,333.33	100,000.00	70,000.00	70,000.00
Loss of Assets	-	-	-	-
Total Non Cash Expenses	251,666.67	3,020,000.00	2,427,622.16	2,870,000.00
Total Expenses	3,327,676.25	39,932,114.95	31,714,437.89	35,375,652.86
Net Income (Loss)	₱ 138,023.75	₱ 1,656,285.05	₱ 3,131,145.07	₱ 1,834,896.82

Prepared by:

LILIBETH F. CALDERON
Sr. Internal Control Officer B

Recommending Approval

CRISPIN Q. TRIAS
General Manager

Approved by:

REV. LEONARDO R. CARLOS
BOD Chairperson


SUSAN L. ELACION
BOD Treasurer


MELINDA A. GLORIA
BOD Vice Chairperson


EUGENIA E. MARIANO
BOD Member


MARINA B. SANTOS Ed. D.
BOD Secretary

BOD Resolution No.: 23
Series of: 2021
Date: November 26, 2021

ORION WATER DISTRICT
DETAILED STATEMENT OF INCOME AND EXPENSES (Annual Budget)
FOR THE YEAR 2022
(with comparative figures projected income and expenses for 2021)

	Account Code	2022 Monthly Average	2022 Annual Budget	Actual Projection for 2021	2021 Approved Annual Budget	Variance Over/(Under)
REVENUES						
Service and Business Income						
Waterworks Systems Fees	4-02-02-090	₱ 2,900,000.00	₱ 34,800,000.00	₱ 31,655,317.11	₱ 33,804,333.02	(2,149,015.92)
Interest Income	4-02-02-210	5,000.00	60,000.00	60,000.00	60,000.00	-
Fines and Penalties-Business Income	4-02-02-230	145,000.00	1,740,000.00	1,582,765.86	1,690,216.65	(107,450.80)
Other Business Income	4-02-02-990	96,200.00	1,154,400.00	1,080,000.00	1,154,400.00	(74,400.00)
Total Service Income		3,146,200.00	37,754,400.00	34,378,082.96	36,708,949.68	(2,330,866.71)
Non- Operating Income						
Miscellaneous Income	4-06-03-990	319,500.00	3,834,000.00	467,500.00	501,600.00 -	34,100.00
Total Non-Operating Income		319,500.00	3,834,000.00	467,500.00	501,600.00 -	34,100.00
Total Revenue		3,465,700.00	41,588,400.00	34,845,582.96	37,210,549.68 -	2,364,966.71
Personnel Services						
Salaries and Wages						
Salaries and Wages-Regular	5-01-01-010	832,682.00	9,992,184.00	9,418,270.61	9,635,352.00	217,081.39
Salaries and Wages-Casual/Contractual	5-01-01-020	64,201.00	770,412.00	203,526.08	743,184.00	539,657.92
Other Compensation						
Personnel Economic Relief Allowance (PERA)	5-01-02-010	60,000.00	720,000.00	672,000.00	720,000.00	48,000.00
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	174,000.00	180,000.00	6,000.00
Hazard Pay	5-01-02-110	37,500.00	450,000.00	780,250.00	-	-
Year End Bonus	5-01-02-140	74,740.25	896,883.00	797,279.00	1,729,756.00	932,477.00
Cash Gift	5-01-02-150	12,500.00	150,000.00	140,000.00	150,000.00	10,000.00
Mid-Year Bonus	5-01-02-160	74,740.25	896,883.00	-	-	-
Director's and Committee Fees	5-01-02-170	70,833.33	850,000.00	-	-	-
Other Bonuses and Allowances	5-01-02-990	98,581.16	1,182,973.95	816,009.00	668,926.80 -	147,082.20

ORION WATER DISTRICT
DETAILED STATEMENT OF INCOME AND EXPENSES (Annual Budget)
FOR THE YEAR 2022
(with comparative figures projected income and expenses for 2021)

	Account Code	2022 Monthly Average	2022 Annual Budget	Actual Projection for 2021	2021 Approved Annual Budget	Variance Over/(Under)
<u>Personnel Benefits Contributions</u>						
Retirement and Life Insurance Premiums	5-01-03-010	107,625.96	1,291,511.52	1,155,578.59	1,245,424.32	89,845.73
Pag-IBIG Contributions	5-01-03-020	3,000.00	36,000.00	33,866.67	36,000.00	2,133.33
PhilHealth Contributions	5-01-03-030	17,259.84	207,118.08	134,902.36	172,858.56	37,956.20
Employees Compensation Insurance Premiums	5-01-03-040	3,000.00	36,000.00	33,866.67	36,000.00	2,133.33
<u>Other Personnel Benefits</u>						
Terminal Leave Benefits	5-01-04-030	108,058.03	1,296,696.40	1,250,424.18	1,250,424.18	0.00
Other Personnel Benefits	5-01-04-990	15,833.33	190,000.00	30,000.00	15,000.00	
Total Personnel Services		1,612,555.16	19,350,661.95	15,843,973.15	16,786,925.86	1,738,202.71
Maintenance and Other Operating Expenses						
<u>Travelling Expenses</u>						
Traveling Expenses-Local	5-02-01-010	10,000.00	120,000.00	60,348.00	120,000.00	59,652.00
<u>Training and Scholarship Expenses</u>						
Training Expenses	5-02-02-010	37,500.00	450,000.00	3,000.00	500,000.00	497,000.00
<u>Supplies and Materials Expenses</u>						
Office Supplies Expenses	5-02-03-010	4,166.67	50,000.00	65,000.00	80,000.00	15,000.00
Fuel, Oil and Lubricants Expenses	5-02-03-090	33,333.33	400,000.00	221,243.20	500,000.00	278,756.80
Chemical and Filtering Supplies Expenses (Water Treatment Expe	5-02-03-130	37,500.00	450,000.00	354,830.00	500,000.00	145,170.00
Semi Expendable Machinery and Equipment	5-02-03-210	8,333.33	100,000.00	80,000.00	100,000.00	20,000.00
Semi Expendable Furnitures and Fixtures	5-02-03-220	4,166.67	50,000.00	25,000.00	50,000.00	25,000.00
Other Supplies and Materials Expenses	5-02-03-990	41,666.67	500,000.00	450,000.00	500,000.00	50,000.00
<u>Utility Expenses</u>						
Electricity Expenses	5-02-04-020	35,000.00	420,000.00	285,371.48	350,000.00	64,628.52
<u>Communication Expenses</u>						
Postage and Courier Services	5-02-05-010	833.33	10,000.00	2,956.00	10,000.00	7,044.00
Telephone Expenses	5-02-05-020	12,500.00	150,000.00	95,519.67	150,000.00	54,480.33
Cable, Satellite, Telegraph and Radio Expenses	5-02-05-040	-	-	-	2,000.00	2,000.00
<u>Generation, Transmission and Distribution Expenses</u>						
Generation, Transmission and Distribution Expenses	5-02-09-010	633,333.33	7,600,000.00	7,000,000.00	7,500,000.00	500,000.00
<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	-

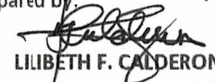
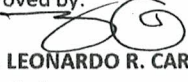


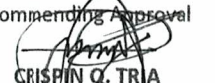


ORION WATER DISTRICT
DETAILED STATEMENT OF INCOME AND EXPENSES (Annual Budget)
FOR THE YEAR 2022
(with comparative figures projected income and expenses for 2021)

	Account Code	2022 Monthly Average	2022 Annual Budget	Actual Projection for 2021	2021 Approved Annual Budget	Variance Over/(Under)
<u>Profesional Services</u>						
Legal Services	5-02-11-010	1,666.67	20,000.00	13,800.00	15,000.00	1,200.00
Auditing Services	5-02-11-020	20,833.33	250,000.00	176,907.23	250,000.00	73,092.77
Other Professional Services	5-02-11-990	833.33	10,000.00	600.00	10,000.00	9,400.00
<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	58,333.33	700,000.00	500,000.00	500,000.00	-
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	12,500.00	150,000.00	200,000.00	200,000.00	-
Repairs and Maintenance-Furnitures and Fixtures	5-02-13-070	1,666.67	20,000.00	10,000.00	10,000.00	-
Repairs and Maintenance-Other Property, Plant and Equipment	5-02-13-990	16,666.67	200,000.00	200,000.00	200,000.00	-
<u>Taxes, Insurance Premiums and Other Fees</u>						
Taxes, Duties and Licenses	5-02-15-010	66,666.67	800,000.00	800,000.00	800,000.00	-
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	10,000.00	120,000.00	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	90,000.00	90,000.00	-
Printing and Publication Expenses	5-02-99-020	25,000.00	300,000.00	400,000.00	500,000.00	100,000.00
Representation Expenses	5-02-99-030	33,333.33	400,000.00	380,000.00	400,000.00	20,000.00
Rent/Lease Expenses	5-02-99-050	5,000.00	60,000.00	40,000.00	40,000.00	-
Membership Dues and Contributions to Organizations	5-02-99-060	3,333.33	40,000.00	35,000.00	40,000.00	5,000.00
Director's and Committee Fees	5-01-02-100	-	-	751,540.00	850,000.00	98,460.00
Other Maintenance and Operating Expenses	5-02-99-990	278,333.33	3,340,000.00	350,000.00	600,000.00	250,000.00
Total Maintenance and Other Operating Expenses		1,458,808.33	17,505,700.00	13,376,815.58	15,652,700.00	2,275,884.42
Financial Expenses						
Interest Expenses	5-03-01-020	2,979.42	35,753.00	46,027.00	46,027.00	-
Bank Charges	5-03-01-040	1,666.67	20,000.00	20,000.00	20,000.00	-
Total Financial Expenses		4,646.08	55,753.00	66,027.00	66,027.00	-

Non Cash Expenses

ORION WATER DISTRICT
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	Account Code	2022 Monthly Average	2022 Annual Budget	Actual Projection for 2021	2021 Approved Annual Budget	Variance Over/(Under)
Depreciation-Land Improvements	5-05-01-020	1,250.00	15,000.00	12,168.00	15,000.00	2,832.00
Depreciation-Infrastructure Assets	5-05-01-030	75,000.00	900,000.00	710,021.23	800,000.00	89,978.77
Depreciation-Buildings and Other Structures	5-05-01-040	25,000.00	300,000.00	174,763.68	300,000.00	125,236.32
Depreciation-Machinery and Equipment	5-05-01-050	15,000.00	180,000.00	141,235.81	180,000.00	38,764.19
Depreciation-Transportation Equipment	5-05-01-060	33,333.33	400,000.00	353,164.00	350,000.00	3,164.00
Depreciation-Furniture, Fixtures and Books	5-05-01-070	8,333.33	100,000.00	65,943.40	80,000.00	14,056.60
Depreciation-Other Property, Plant and Equipment	5-05-01-990	79,166.67	950,000.00	893,326.04	1,000,000.00	106,673.96
Amortization-Intangible Assets	5-05-02-010	6,250.00	75,000.00	7,000.00	75,000.00	68,000.00
Impairment Loss-Loans and Receivables	5-05-03-020	8,333.33	100,000.00	70,000.00	70,000.00	-
Loss of Assets	5-05-04-090	-	-	-	-	-
Total Non Cash Expenses		251,666.67	3,020,000.00	2,427,622.16	2,870,000.00	442,377.84
Total Expenses		3,327,676.25	39,932,114.95	31,714,437.89	35,375,652.86	4,456,464.97
Net Income (Loss)		₱ 138,023.75	₱ 1,656,285.05	₱ 3,131,145.07	₱ 1,834,896.82	1,296,248.26

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 L. ELACION BOD Treasurer	 EUGENIA E. MARIANO BOD Member	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>BOD Resolution No.:</td> <td style="text-align: center;">23</td> </tr> <tr> <td>Series of:</td> <td style="text-align: center;">2021</td> </tr> <tr> <td>Date:</td> <td style="text-align: center;">November 26, 2021</td> </tr> </table>	BOD Resolution No.:	23	Series of:	2021	Date:	November 26, 2021
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