

DINALUPIHAN WATER DISTRICT

STATEMENT OF CASH FLOW

2017 Budget and Four-Year Budget Forecast

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	TOTAL Budget 2017	2018	2019	2020	2021	TOTAL Budget 2016	Actual Budget 2016
Billing	76,695,218.00	84,556,051.00	91,990,911.00	98,597,111.00	104,611,410.00	73,104,095.00	71,412,524.58
Collection Efficiency	95%	95%	95%	95%	95%	95%	89%
No of Service Connection	1550	1440	1440	1140	1140	1140	998
Cash Flows from Operating Activities							
Cash Inflows							
Collection of Water Bills	74,681,968.00	82,336,455.00	89,576,150.00	96,008,937.00	101,865,361.00	71,185,112.00	71,140,027.49
Collection of Materials	5,043,360.00	4,878,430.00	5,110,629.71	4,946,836.01	5,279,423.41	3,813,864.00	3,733,194.75
Collection of Revenue	2,402,370.45	2,477,621.28	2,744,252.78	2,889,307.78	3,039,665.25	286,200.00	1,954,483.77
Interest Deposits	180,000.00	180,000.00	200,000.00	200,000.00	220,000.00	180,000.00	111,143.01
Total Receipts	82,307,698.45	89,872,506.28	97,631,032.49	104,045,080.79	110,404,449.66	75,465,176.00	76,938,849.02
Cash Outflows:							
Personal Services							
Salaries and Wages - Regular	13,660,734.00	13,683,888.00	14,657,064.00	15,620,868.00	17,182,954.80	12,373,440.00	12,261,584.60
Salaries and Wages - 13TH MONTH PAY	1,137,157.00	1,140,324.00	1,049,452.00	1,301,739.00	1,431,912.90	964,542.50	999,152.00
Additional Compensation Allowance (ADCOM)	1,272,000.00	1,590,000.00	1,590,000.00	1,590,000.00	1,908,000.00	1,056,000.00	1,064,545.45
Total Personnel Benefits and Contribution	16,069,891.00	16,414,212.00	17,296,516.00	18,512,607.00	20,522,867.70	13,419,500.50	14,325,282.05
Electric Bill							
Electricity Expenses	8,392,128.00	8,791,044.00	9,038,628.00	9,341,555.00	9,778,378.00	8,395,399.20	8,731,881.16
Office	138,000.00	165,600.00	198,720.00	238,464.00	286,156.00	156,000.00	138,000.00
Other Operation and Maintenance Expenses							
Representation Allowance - RA	288,000.00	288,000.00	288,000.00	288,000.00	288,000.00	288,000.00	288,000.00
Transportation Allowance - TA	288,000.00	288,000.00	288,000.00	288,000.00	288,000.00	288,000.00	288,000.00
Clothing/Uniform Allowance	265,000.00	265,000.00	265,000.00	265,000.00	265,000.00	205,000.00	205,000.00
Productivity Incentive Allowance	1,534,657.00	2,678,148.00	2,840,344.00	3,000,978.00	3,261,326.00	102,500.00	726,500.00
Other Bonuses and Allowances	1,642,157.00	1,605,000.00	1,605,000.00	1,605,000.00	1,605,000.00	55,000.00	1,324,259.00
Overtime Pay	924,981.72	946,307.00	993,623.00	1,043,304.00	1,095,469.00	954,334.81	684,053.23
Cash Gift	265,000.00	265,000.00	265,000.00	265,000.00	265,000.00	220,000.00	235,000.00
Year-end Bonus	403,646.00	447,759.00	479,422.00	530,381.00	583,419.10	-	-
Total Other Compensation	5,611,441.72	7,372,597.00	7,300,599.00	7,561,873.00	7,927,424.10	3,087,316.81	3,750,812.23
Life and Retirement Insurance Contributions	1,506,679.20	1,642,066.56	1,758,847.68	1,874,504.16	2,061,954.58	1,366,264.08	1,382,481.24
PAG-IBIG Contributions	63,600.00	63,600.00	63,600.00	63,600.00	63,600.00	52,800.00	53,400.01
PHILHEALTH Contributions	154,050.00	154,050.00	154,050.00	154,050.00	154,050.00	373,800.00	128,987.50
ECC Contributions	63,600.00	63,600.00	63,600.00	63,600.00	63,600.00	49,200.00	53,400.00
Terminal Leave benefits	1,308,365.84	1,223,191.00	1,247,655.00	1,272,608.00	1,298,060.00	120,000.00	-
Other Personnel Benefits	1,590,816.68	1,517,690.00	1,548,044.00	1,579,005.00	1,610,585.00	2,281,324.79	1,155,935.89
Total Personnel Benefits and Contribution	4,687,111.72	4,664,197.56	4,835,796.68	5,007,367.16	5,251,849.58	4,243,388.87	2,774,204.64

DINALUPIHAN WATER DISTRICT

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2017 Budget and Four-Year Budget Forecast

	TOTAL Budget 2017	2018	2019	2020	2021	TOTAL Budget 2016	2016 Actual
751 ~ Travelling expenses	120,000.00	120,000.00	150,000.00	150,000.00	200,000.00	42,000.00	79,755.00
753 ~ Training and scholarship expenses	1,015,000.00	670,000.00	790,000.00	810,000.00	860,000.00	300,000.00	544,712.00
Total Travelling and Training Expense	1,135,000.00	790,000.00	940,000.00	960,000.00	1,060,000.00	342,000.00	624,467.00
755 ~ Office Supplies and Expenses	795,000.00	643,200.00	770,000.00	930,000.00	1,100,000.00	555,000.00	478,289.39
756 ~ Accountable Forms Expenses	1,200,000.00	500,000.00	750,000.00	800,000.00	850,000.00	1,200,000.00	574,333.61
758 ~ Food Supplies Expenses	102,000.00	105,000.00	110,000.00	112,000.00	115,000.00	60,000.00	69,432.35
760 ~ Chemical Supplies Expense	298,000.00	126,000.00	205,200.00	205,200.00	205,200.00	168,000.00	90,486.39
765 ~ Other Supplies Expenses	2,486,400.00	2,476,800.00	2,650,176.00	2,800,000.00	2,900,000.00	2,160,000.00	1,097,584.35
Total Supplies and Materials Expenses	4,881,400.00	3,851,000.00	4,485,376.00	4,847,200.00	5,170,200.00	4,143,000.00	2,310,126.09
766 ~ Water Expenses	12,000.00	12,000.00	13,000.00	13,000.00	15,000.00	10,200.00	7,311.15
771 ~ Postage and Deliveries	7,200.00	7,800.00	8,000.00	8,000.00	8,000.00	3,000.00	5,740.00
772 ~ Telephone Expenses - Landline	151,200.00	151,200.00	151,200.00	151,200.00	155,000.00	108,000.00	134,164.95
773 ~ Telephone Expenses - Mobile	321,000.00	321,000.00	321,000.00	321,000.00	342,000.00	234,600.00	395,145.83
774 ~ Internet Expenses	198,000.00	198,000.00	198,000.00	198,000.00	198,000.00	117,600.00	75,036.26
775 ~ Cable, Satellite, Telegraph and Radio Expenses	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	5,000.00
Total Communication Expenses	683,400.00	684,000.00	684,200.00	684,200.00	709,000.00	469,200.00	615,087.04
778 ~ Membership Dues and Contribution	86,337.50	92,054.00	95,698.00	99,021.00	102,136.00	68,114.91	35,332.36
780 ~ Advertising Expenses	24,000.00	24,000.00	24,000.00	30,000.00	30,000.00	5,000.00	23,108.00
781 ~ Printing and Binding Expenses	750,000.00	750,000.00	800,000.00	800,000.00	850,000.00	700,000.00	694,740.00
782 ~ Rent Expenses	174,587.84	133,114.56	186,830.56	220,181.00	236,857.00	153,479.20	156,798.76
783 ~ Representation Expenses	1,926,000.00	2,376,160.00	1,170,000.00	1,260,000.00	1,360,000.00	660,000.00	811,890.01
784 ~ Transportation Expenses	33,600.00	33,600.00	33,600.00	33,600.00	35,000.00	24,000.00	35,898.40
786 ~ Subscription Expenses	6,000.00	6,000.00	6,000.00	10,000.00	10,000.00	6,000.00	-
787 ~ Survey Expenses	100,000.00	150,000.00	200,000.00	200,000.00	200,000.00	200,000.00	15,000.00
793 ~ Consultancy Services	-	-	-	-	-	-	132,000.00
791 ~ Legal Services	152,100.00	144,000.00	144,000.00	121,500.00	121,500.00	121,500.00	82,650.00
792 ~ Auditing Services	204,000.00	150,000.00	150,000.00	150,000.00	150,000.00	254,774.73	244,774.73
969 ~ Other O and M	60,000.00	60,000.00	75,000.00	75,000.00	85,000.00	1,509,303.52	1,443,465.90
797 ~ Security Services	168,000.00	144,000.00	168,000.00	168,000.00	168,000.00	168,000.00	119,574.00
Total Professional Services	584,100.00	498,000.00	537,000.00	514,500.00	524,500.00	2,053,578.25	1,890,464.63

DINALUPIHAN WATER DISTRICT

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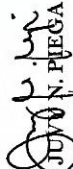
2017 Budget and Four-Year Budget Forecast

	TOTAL Budget 2017	2018	2019	2020	2021	TOTAL Budget 2016	2016 Actual
878 - Subsidies and Donation	150,000.00	150,000.00	165,000.00	175,000.00	200,000.00	150,000.00	111,075.46
883 - Extra-Ordinary Expenses	1,595,000.00	1,710,160.00	2,701,800.00	2,905,800.00	3,025,800.00	1,006,700.00	874,574.80
884 - Miscellaneous Expenses	2,593,000.00	2,657,400.00	4,799,000.00	2,420,000.00	2,500,000.00	264,000.00	213,944.35
Total Extra-Ordinary and Miscellaneous Expenses	4,188,000.00	4,367,560.00	7,500,800.00	5,325,800.00	5,525,800.00	1,270,700.00	1,088,519.15
Taxes, Duties and Licenses (FRANCHISE TAX)	1,393,639.36	1,646,729.10	1,791,523.00	1,920,178.74	2,037,307.22	1,423,702.24	733,330.01
Fidelity Bond	12,550.00	12,550.00	12,550.00	13,550.00	13,550.00	12,350.00	11,850.00
Insurance Expenses	160,229.59	169,729.59	176,000.00	182,000.00	188,000.00	127,476.02	103,614.18
Other Financial Charges	12,000.00	12,000.00	12,000.00	12,000.00	12,000.00	12,000.00	200.00
Total Taxes, Insurance & Other Fees	1,578,418.95	1,841,008.69	1,992,073.00	2,127,728.74	2,250,857.22	1,575,528.26	848,994.19
Other Professional Services	1,244,160.00	1,294,272.00	1,830,168.00	1,830,168.00	1,830,168.00	1,830,168.00	1,338,446.17
Gasoline							
Service Vehicle	956,922.84	981,214.24	1,023,000.00	1,044,000.00	1,075,000.00	946,025.57	841,882.06
Genset	199,821.60	242,898.00	272,500.00	280,000.00	295,000.00	261,033.30	194,741.67
Cutter	54,028.80	36,477.60	85,000.00	93,925.00	105,000.00	60,155.11	34,365.90
RM - Office Building	264,000.00	277,200.00	293,000.00	314,000.00	339,000.00	90,000.00	203,998.42
RM - Office Equipment	80,000.00	85,000.00	85,000.00	90,000.00	100,000.00	81,400.00	1,156.00
RM - Furniture and Fixture	106,000.00	120,000.00	120,000.00	130,000.00	130,000.00	60,000.00	74,451.00
RM - IT Equipment and Software	750,000.00	500,000.00	550,000.00	575,000.00	700,000.00	240,000.00	675,550.00
RM - Machineries and Equipment	633,500.00	700,850.00	780,000.00	800,000.00	800,000.00	441,500.00	426,325.20
RM - Communication	7,200.00	7,200.00	7,560.00	7,938.00	8,335.00	7,200.00	-
RM - Other ME	42,000.00	50,000.00	55,000.00	55,000.00	60,000.00	24,000.00	25,160.00
RM - Motor Vehicle	504,000.00	330,000.00	315,000.00	330,000.00	346,000.00	300,000.00	399,232.62
RM - PPE	360,000.00	400,000.00	400,000.00	450,000.00	500,000.00	360,000.00	520,028.00
RM - Artesian Wells, Reservoirs	444,000.00	450,000.00	252,000.00	264,000.00	282,000.00	264,000.00	341,825.98
RM - Waterways Aqueducts	2,607,500.00	2,982,500.00	3,132,500.00	3,900,000.00	4,485,000.00	1,860,000.00	2,385,615.97
Total Repairs and Maintenance	5,798,200.00	5,908,750.00	5,990,060.00	6,915,938.00	7,750,335.00	3,728,100.00	5,053,343.19
TOTAL OPERATION AND MAINTENANCE EXPENSES	59,464,549.97	61,629,759.65	66,704,565.24	68,126,127.90	73,101,528.60	47,957,887.98	46,583,771.31
Bad debts	1,799,643.30	1,835,000.00	1,909,000.00	2,004,500.00	2,104,000.00	1,268,143.71	152,291.31

DINALUPIHAN WATER DISTRICT
STATEMENT OF CASH FLOW
2017 Budget and Five-Year Budget Forecast

	TOTAL Budget 2017	2018	2019	2020	2021	TOTAL Budget 2016	2016 Actual
Debt Service							
LWUA Interest	1,932,852.00	1,683,616.00	1,414,255.00	1,160,156.00	956,551.00	2,163,529.00	2,163,529.00
Principal	3,315,227.00	3,555,663.00	3,816,223.00	2,830,332.08	2,912,252.00	3,090,369.00	3,093,369.00
In lieu share	264,000.00	360,000.00	420,000.00	480,000.00	600,000.00	200,000.00	185,192.20
(30+100x850x12mos)	1,326,000.00	1,470,000.00	1,512,000.00	1,653,000.00	1,740,000.00	912,000.00	-
Office Supplies Inventory and							
Materials Inventory	4,650,491.79	6,975,942.12	7,535,552.60	7,830,000.00	8,300,000.00	6,750,278.24	5,626,900.10
CAPEX - Expansion							
Capital Expenditures	4,875,672.00	3,461,500.00	4,189,000.00	2,035,000.00	3,265,000.00	5,486,750.00	4,709,229.80
Expansion Project	6,209,227.00	6,358,508.00	6,138,030.00	3,943,339.20	5,286,035.00	6,200,000.00	21,680,397.80
Supplemental Budget						15,140,791.16	-
Payangan (Project Fund) (2015)						12,000,000.00	-
Total Cash Outflows	82,038,019.76	87,329,988.77	92,438,625.84	90,062,455.18	98,265,366.60	87,901,605.38	84,042,389.30
Total Cash Provided (Used) by Financing & Operating Activities	269,678.69	2,542,517.51	5,192,406.65	13,982,625.61	12,139,083.06	(12,436,429.38)	(7,103,540.30)
Add: Cash & Cash Equivalents - Beginning	31,014,780.71	9,578,215.88	8,064,575.38	8,249,176.03	22,231,801.63	38,118,321.02	38,118,321.00
Total Cash Provided (Used) by Financing & Operating Activities	31,284,459.40	12,120,733.38	13,256,982.03	22,231,801.63	34,370,884.70	25,681,891.64	-
Less: Project for Expansions from Operating Funds	21,706,243.52	4,056,158.00	5,007,806.00				
Cash & Cash Equivalent - Ending	9,578,215.88	8,064,575.38	8,249,176.03	22,231,801.63	34,370,884.70	25,681,891.64	31,014,780.70

Noted by:


DIVISION MANAGER B


MR. VIRGILIO P. MANALILI
General Manager B