



Republic of the Philippines
PROVINCE OF ISABELA
CITY OF ILAGAN WATER DISTRICT. CCC 090

Maharlika Highway, Brgy. Osmeña
City of Ilagan, Isabela
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OFFICE OF THE BOARD OF DIRECTORS

RESOLUTION NO. 43
Series of 2022

A RESOLUTION APPROVING THE CITY OF ILAGAN WATER DISTRICT (CIWD) CALENDAR YEAR (CY) 2023 CORPORATE OPERATING BUDGET (COB) AMOUNTING TO ONE HUNDRED TWELVE MILLION TWO HUNDRED SIXTY EIGHT THOUSAND EIGHT HUNDRED SIXTY TWO PESOS (P112,268,862.00) SUFFICIENTLY ALLOCATED AND FUNDED FROM VARIOUS COLLECTIONS DERIVED FROM WATER SALES, RECEIVABLES DUE FROM CURRENT AND PREVIOUS YEAR ARREARS AND VARIOUS MISCELLANEOUS SERVICE REVENUE AMOUNTING TO A TOTAL PROJECTED RECEIPTS OF ONE HUNDRED THIRTEEN MILLION SEVENTY TWO THOUSAND EIGHT HUNDRED TWENTY PESOS (P113,072,820.00).

WHEREAS, the City of Ilagan Water District (CIWD) Management through the General Manager, Division Heads and Officers has presented before the body the 2023 Projected Cash Flow to be considered in the CY 2023 Corporate Operating and Maintenance Budget for CIWD;

WHEREAS, The Projected Cash Flow comparatively presented with that of the duly approved 2023 Operating Budget furnished copies to the Local Water Utilities Administration (LWUA) and the Commission on Audit (COA);

WHEREAS, the projected Revenue Collection derived from water sales, receivables from current and previous years arrears and various miscellaneous service receipts as shown below and details attached hereto in 2023 CORPORATE OPERATING BUDGET – SUMMARY OF RECEIPTS AND DISBURSEMENTS, details in pages 6 to 8 which forms part of this Resolution are realistic, conservatively feasible, highly probable and attainable;

RECEIPTS:

Water Sales – Current Year -----	P	65,602,956.00
Collection of Current Year Arrears -----		42,600,552.00
Miscellaneous Service Revenue -----		4,863,312.00
Add: Bank Interest -----		6,000.00
GROSS RECEIPTS	P	<u>113,072,820.00</u>

WHEREAS, subsequent and sufficient funding allocation is provided to address the various area of expenditures summarized as shown below and details attached hereto in 2023 CORPORATE OPERATING BUDGET – SUMMARY OF RECEIPTS AND DISBURSEMENT, details in page 11 to 24, which forms part of this Resolution;

DISBURSEMENTS:

Personnel Expenditure -----	P	31,786,590.00
Maintenance & Other Misc. Expenses (MOOE) -		51,651,200.00
Debt Service & Other Payables-----		14,803,572.00
Capital Outlay -----		11,000,000.00
Committed Funds -----		1,827,500.00
Franchise Tax -----		1,200,000.00
TOTAL	P	<u>112,268,862.00</u>

WHEREAS, the derivation of receipts and schedule of disbursements as provided hereto conforms to the established policies, laws, rules and regulations as provided on the RA No. 11466, otherwise known as the Salary Standardization Law of 2019", DOLE Wage Board, DBM-COA, CSC AO 25 Inter-Agency Task Force (IATF), LWUA Joint Memorandums and Circulars, the Revised LWD – MaCRO and the various BIR regulations;

WHEREAS, effective marketing programs, appropriate and diligent implementation of the various areas of expenditures provided hereto including Capital Improvement Programs conforming to existing laws and policies, CIWD Officers and Employees commitment and dedication to the Corporate Vision, Mission, and Mandate, foremost through God's Divine Providence, Mercy and Grace will ensure growth and sustainability to the City of Ilagan Water District;

WHEREAS, on unanimous accord of this body, be it resolved as it is hereby ---

RESOLVED, to approve the City of Ilagan Water District Calendar Year 2023 Corporate Operating Budget amounting to One Hundred Twelve Million Two Hundred Sixty Eight Thousand Eight Hundred Sixty Two Pesos (₱112,268,862.00) sufficiently allocated and funded from various collections derived from water sales, receivables due from Current and Previous year Arrears and Various Miscellaneous Service revenue amounting to a Total Projected Receipts of One Hundred Thirteen Million Seventy Two Thousand Eight Hundred Twenty Pesos (₱113,072,820.00) .


RESOLVED FURTHER, that the 2023 Corporate Operating Budget provided herein shall be adopted for implementation effective January 1, 2023;

RESOLVED FINALLY, to furnish copies of this Resolution and relevant attachments to the Local Water Utilities Administration (LWUA), Commission on Audit (COA), Department of Budget and Management (DBM), Civil Service Commission (CSC) and other concerned government agencies for their information and reference;

APPROVED UNANIMOUSLY, by all members of the Board this 19th day of December 2022 at the City of Ilagan Water District, City of Ilagan, Isabela.

WE HEREBY CERTIFY to the correctness of the foregoing resolution.


EXEQUIEL T. BUMATAY
Chairman


MONICO R. SIMON JR
Vice Chairman


MA. KAREN B. ESTAVILLO
Treasurer


CATHERINE F. ARZAGA
Secretary


ROWENA M. GOMEZ
Member



CITY OF ILAGAN WATER DISTRICT- CCC 090
2023 APPROVED CORPORATE OPERATING BUDGET
SUMMARY OF CASH FLOW STATEMENT

PARTICULARS		
Number of Billed Service connections-end		7,971
Mid-Year Active Service Connections		7,653
Market Growth		636
Active Service connection -end		9,135
Average consumption/conn/Mo(Cu.m.)		18
Billed Water (cu.m.)		1,625,917
% Non-Water Revenue (NRW)		20%
Production (cu.m.)		2,032,396
Billing in Peso(NET)		76,991,712.00
Collection efficiency-Current Month		85%
CASH RECEIPTS:		
Collection of Water Sales-Current Year		65,602,956.00
Collection of Current/Previous Year -Arrears		42,600,552.00
Total Water Sales		108,203,508.00
Other Receipts:		
New Service Connection (Registration)	1,080,000.00	
Reconnection Fee	180,000.00	
Service Fees(Transfer fee/re-tapping/labor)	120,000.00	
Meter Maintenance Fee (MMF)	783,312.00	
Sales of New Service Connection-Materials	2,340,000.00	
Revenue from Equipment rental/penalty fee	360,000.00	
in violation of water crisis act & Others		
Interest Revenue	6,000.00	4,869,312.00
Gross Receipts		113,072,820.00
CASH DISBURSEMENT:		
Personnel Expenditure		31,786,590.00
MOOE		
Non-Personnel Expenditure	7,584,200.00	
Power/Fuel for Pumping station	18,100,000.00	
Chemicals & Filtering Expense	1,530,000.00	
Other Operating & Maintenance Expense	24,437,000.00	51,651,200.00
TOTAL		83,437,790.00
DEBT SERVICE		
LWUA Amortization		307,730.00
City Gov't-Ilagan off-setting(P475,000.00 x 12)		5,700,000.00
DBP Loan Amortization		2,175,006.00
LBP		1,520,836.00
Other Payables/Account Payable		5,100,000.00
TOTAL		14,803,572.00
CAPITAL EXPENDITURE		
		11,000,000.00
COMMITTED FUNDS:		
LWUA-CIWDReserved Fund		24,000.00
Trust Fund		1,500,000.00
Equity (Bulk water supply)		275,000.00
Watershed Program		28,500.00
TOTAL		1,827,500.00
FRANCHISE TAX		1,200,000.00
TOTAL DISBURSEMENT		112,268,862.00
Cash inflow (Deficit)		803,958.00
Cash Beginning Jan.01,2023		1,000,000.00
Cash Balance -Ending		1,803,958.00

Prepared by:

NORMA C. GARRIDO
 Corporate Budget Specialist A

Certified correct:

MARIA ANA M. TORIBIO
 Division Manager C-Finance & Com'l.

Approved by:

ENGR. SHERWIN B. QUIJANO
 General Manager

CONCURRENCE:

EXEQUIEL T. BUMATAY
 Chairman- Board of Director

Approved as per Board Resolution No. 43,S. 2022
 December 19,2022



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PROVINCE OF ISABELA
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CCC090

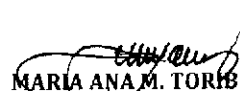
**2023 APPROVED CORPORATE OPERATING BUDGET
SUMMARY OF PERSONNEL EXPENDITURE**

5 01	Account Name		Amount
01 010	Salaries & Wages-Regular employees	P	16,693,703.00
02 010	Personnel Economic Relief Allowance (PERA)		1,372,000.00
02 020-030	Representation & Travel Allowance		564,000.00
02 130	Overtime & Holiday Pay		500,811.00
02 140	Mid-Year Bonus		1,376,736.00
02 040	Uniform/Clothing allowance		354,000.00
02 990-14	Performance Based Bonus(PBB)		816,222.00
02 990-12	Performance Enhancement Incentive (PEI)		310,000.00
	Service Recognition Incentive (SRI)		620,000.00
04 990-01	Monetization of earned leaves (VL&SL)		1,153,302.00
02 140	Year-end Bonus		1,501,602.00
02 150	Cash Gift		310,000.00
04 990-35	Rice Allowance		1,050,000.00
03 010	Retirement & Life Insurance Premiums (GSIS)		2,003,244.00
03 040	ECC Contribution (GSIS)		68,600.00
03 030	Philhealth Contribution		324,770.00
03 020	Pag-ibig-Govt. share		68,600.00
04 030	Terminal Leave Benefit (TLB)		2,320,000.00
04 990	Other Personnel Benefit		279,000.00
	Hazard Pay		100,000.00
	TOTAL PERSONNEL EXPENDITURE	P	31,786,590.00

Prepared by:


NORMA O. GARRIDO
Corporate Budget Specialist A

Certified correct:


MARIA ANA M. TORISIO
Division Manager C-Finance & Com.'l

APPROVED BY:


ENGR. SHERWIN B. QUIJANO
General Manager C

CONCURRENCE:


EXEQUIEL T. BUMATAY
Chairman- Board of Director

APPROVED AS PER BOARD RESOLUTION NO. 43,S. 2022-DECEMBER 19,2022



CITY OF ILAGAN WATER DISTRICT- CCC 090
2023 APPROVED CORPORATE OPERATING BUDGET
SUMMARY OF NON-PERSONNEL EXPENDITURES

5 02	Account Name	Amount
99-120	Directors Fee & Renumeration	P 961,200.00
03-010	Office supplies	250,000.00
03-090	Fuel,oil & Lubricants	300,000.00
03-990	Other Supplies & Materials Expense	120,000.00
03-260	Electrical Supplies & Materials Expense	250,000.00
03-270	Supplies & Materials for WS Optrns. Exp	250,000.00
03-280	Housekeeping/Cleaning supplies Exp.	50,000.00
01-010	Travel & per diem	870,000.00
02-010	Training & seminars	150,000.00
04-020	Light & Power	925,000.00
04-010	Water-Admin. Bldg.	240,000.00
05-010	Postage & Deliveries	100,000.00
05-020-01	Telephone Expenses-Landline	20,000.00
05-020-02	Mobile & prepaid loads	240,000.00
05-030	Internet/wi-fi connections	300,000.00
05-040	Cable,satelite,Telegraph	10,000.00
99-020	Printing Expenses	30,000.00
99-030	Advertising,Promotions & Marketing	115,000.00
15-010	Taxes duties & Licenses	95,000.00
15-030	Insurance PremiumsRegistration	250,000.00
15-020	Fidelity Bond	40,000.00
99-030	Representation Expenses	200,000.00
99-050	Rent/lease expenses	2,000,000.00
07-020	Research Exploration & Devt. Expense	25,000.00
07-010	Survey expense	15,000.00
10030-01	Extraordinary & Miscellaneous Expense (EME)	90,000.00
99-060	Membership dues & contribution to organization	50,000.00
99-080	Corporate Social Responsibility(CSR)	2,450,000.00
03-080	Medical,Dental & Laboratory Supplies	150,000.00
11-010	Legal Services/Notarial fee	100,000.00
11-030	Consultancy Services	30,000.00
11-020	Auditing Services	153,000.00
12-030	Security Services	504,000.00
12-990	Other General Services	10,000.00
03-210	Semi-Expandable Machinery & Equipment	220,000.00
03-220	Semi-Expandable-Furniture & Fixture	30,000.00
99-990	Other Operating & Maintenance Expense	100,000.00
06-010	Awards & Rewards	10,000.00
06-030	Indemnities	25,000.00
01-040	Financial Charges/Bank Charges	5,000.00
03-020	Accountable forms	100,000.00
	Wages of Job Order (3)& Gratuity Pay	441,000.00
	TOTAL	P 12,274,200.00

Prepared by:

NORMA O. CURIBIDO
Corp.Budget Specialist A

Certified correct:

MARIA ANA M. TORIBIO
Division Manager C-finance & com'l.

Approved by:

Engr.SHEILA B. QUIJANO
General Manager C

CONCURRENCE:

EXEQUEL T. BUMATAY
Chairman-Board of Director

APPROVED AS PER BOARD RESOLUTION NO. 43,s. 2022
DECEMBER 19,2022



CITY OF ILAGAN WATER DISTRICT- CCC 090
2023 APPROVED CORPORATE OPERATING BUDGET

SUMMARY OF OTHER OPERATING & MAINTENANCE EXPENSE EXPENDITURE

	Amount
5-02 TRANSMISSION & DISTRIBUTION EXPENSES	
09-010 Generation, Transmission & Distribution Expense (J.O. Wages)	P 4,210,000.00
03-010B Generation, Transmission & Dist. Water Purchase	17,280,000.00
13 030 11-08 Maintenance of reservoir & tanks	47,500.00
13 030 11 09 Maintenance of transmission & distribution mains	175,000.00
13 030 11 11 Maintenance of services	350,000.00
13 030 11 12 Maintenance of meters	600,000.00
13 030 11 14 Maintenance of hydrants & B.O.V.	15,000.00
13 050 01 D Maintenance of Other Plant	200,000.00
Sub-total	<u>22,877,500.00</u>
SOURCE OF SUPPLY EXPENSES	
13 040 07-05 Source of Supply Mains	65,000.00
13 030 11 04 Maintenance of Wells	200,000.00
Sub-total	<u>265,000.00</u>
PUMPING EXPENSES	
03 090 Fuel for Power Production (Genset)	700,000.00
04 020 Power Purchase for Pumping	17,400,000.00
Sub-total	<u>18,100,000.00</u>
BUILDING & STRUCTURES & OTHER MACHINERY EQUIPMENT	
13 040 07-03 Maintenance of Structure & Improvement-Pumping Plant	150,000.00
13 050 01 A Power Production Equipment	130,000.00
13 050 01B Pumping Equipment	300,000.00
Sub-total	<u>580,000.00</u>
WATER TREATMENT EXPENSES	
03 130 Chemicals & Laboratory Supply Expense	1,200,000.00
13 040 07-03 Maintenance of Water Treatment Structure & Improvement	30,000.00
13 050 01C Water Treatment & Equipment	300,000.00
Sub-total	<u>1,530,000.00</u>
REPAIR & MAINTENANCE	
13 040 01 Administrative Building	100,000.00
13 050 99 Tools,shop & Garage Equipment-Other Equipment	100,000.00
13 050 02 Office Equipment	100,000.00
Others-Software	60,000.00
13 060 Service Vehicle	150,000.00
13 070 01 Furniture & Fixture	15,000.00
13 020 Watershed Ecopark-Wages & Maintenance	187,000.00
Sub-total	<u>712,000.00</u>
TOTAL	P 44,064,500.00

Prepared by:

NORMA C. GARRIDO
 Corporate Budget Specialist A

Certified correct:

MARIA ANA M. TORBIO
 Division Manager C-Finance & Com'l.

Approved by:

ENGR. SHERWIN B. QUIJANO
 General Manager

CONCURRENCE:

EXEQUIEL T. BUMATAY
 Chairman-Board of Director

APPROVED AS PER BOARD RESOLUTION NO. 43 S. 2022
 DECEMBER 19, 2022

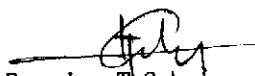


CITY OF ILAGAN WATER DISTRICT, CC090
Barangay Osmena City of Ilagan Isabela

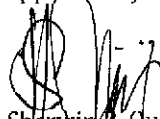
2023 APPROVED CORPORATE OPERATING BUDGET
CAPITAL EXPENDITURE (CAPEX)

Water Source Development & Appurtenances Sta. Isabel Sur & Norte & Lot Acquisition Barangay Alibagu (Vester)	P	<u>6,000,000.00</u>
Transmission & Distributions Mains-Expansion Barangay Sta. Isabel Sur & Norte Sitio Landing-Barangay Alibagu Capo/Bangag/Murado		<u>2,450,000.00</u>
General Plant 1.0 Dosing Pump 2.0 Flowmeter Ultrasonic 3.0 Pump & Motor 4.00 Single motor w/ sidecar (kulong-kulong)		<u>1,050,000.00</u>
Mini Backhoe (50% funded by LBP Loan 50% CIWD ICG)		<u>1,500,000.00</u>
	P	<u><u>11,000,000.00</u></u>
**** LBP LOAN POW 30M Light Duty Cargo Truck		<u>1,900,000.00</u>
Mini Backhoe (50%)		<u>1,500,000.00</u>

Certified correct:


Engr. Jose T. Galacmao
Administrative & General Services

Approved by:


Engr. Sherwin B. Quijano
General Manager C

Concurrence:


EXEQUIEL T. BUMATAY
Chairman-Board of Director

APPROVED AS PER BOARD RESOLUTION NO. 43 ,S. 2022
December 19,2022



CITY OF ILAGAN WATER DISTRICT
2023 PROJECTED CORPORATE OPERATING BUDGET

INCOME STATEMENT

Water Sales		P	85,210,972.00
Other Water Sales			7,542,725.00
Total Water Sales			<u>92,753,697.00</u>
Less :Billing Adjustment Memo (BAM)			2,580,000.00
Senior Citizen Discount			462,444.00
Total Net Water Sales			<u>89,711,253.00</u>
Penalty Charges			<u>2,555,628.00</u>
TOTAL WATER SALES			<u>92,266,881.00</u>
Add: Others:			
Miscellaneous Service Revenue :			
New Registration/Re-open fee	1,260,000.00		
Meter & Service Connection Maint. Fee	921,540.00		
Other Water Revenue/Service	480,000.00		
Non-Operating Revenues			2,661,540.00
Interest Revenue	6,000.00		
Other Income (Sales of Materials)	400,000.00		406,000.00
TOTAL OPERATING REVENUE		P	<u>95,334,421.00</u>
LESS: UTILITY OPERATING & MAINTENANCE EXPENSES			
Personnel Expenditure			31,786,590.00
Power/Fuel for Pumping Station			18,100,000.00
Chemicals & Filtering			1,530,000.00
Water Purchase			17,280,000.00
Other Operation & Maintenance Expense			14,798,700.00
TOTAL UTILITY OPERATING & MAINT. EXPENSE			<u>83,495,290.00</u>
Interest Expenses:			
DBP	175,007.00		
LWUA	79,922.00		
LBP	1,520,836.00		1,775,765.00
Franchise tax			1,200,000.00
Depreciation (P600,000.00 x12)			<u>7,200,000.00</u>
TOTAL UTILITY OPERATING EXPENSES			<u>93,671,055.00</u>
****NET INCOME		P	<u><u>1,663,366.00</u></u>

Prepared by:

NORMA O. GARRIDO
 Corporate Budget Specialist A

Certified correct:

MARIA ANA M. TORIBIO
 Division Manager C-Finance & Commercial

APPROVED:

ENGR. SHERWIN B. QUIJANO
 General Manager

CONCURRENCE:

EXEQUIEL T. BUMATAY
 Chairman-Board of Director

APPROVED AS PER BOARD RESOLUTION NO. 43,S. 2022
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**CITY OF ILAGAN WATER DISTRICT- CCC 090
2023 APPROVED CORPORATE OPERATING BUDGET**

GENDER AND DEVELOPMENT PROGRAM

1.) CLIENT FOCUS	P	100,000.00
a. Established GAD CORNER		
b. Information Dissemination		
c. Flyers,printing,tarpaulin & supplies		
2).OUTREACH LIVELIHOOD PROGRAM IN COORDINATION WITH TESDA		50,000.00
3.) DISASTER PREPAREDNESS		200,000.00
FLOOD,TYPHOON & OTHER CALAMITIES		
4.) TRAINING & SEMINARS		250,000.00
(Honoraria,Supplies,Meals ,Travel/Per diem/Salaries)		
5.) CAPABILITY TEAM BUILDING		200,000.00
Transportation,meals & other miscellaneous expense.		
6.) HEALTH & WELLNESS & Other Activities		500,000.00
Values Formation Program		
Mental Health Program		
COVID 19 -SWAB Test/Antigen & Anti Flu Vaccine		
Other Activities-World Water Day,Fun Run,Womens Month		
Brigada Eskwela,Tree Planting,CIWD 45th Year Founding Ann.		
7.) Corporate Social Responsibility		240,000.00
8.) Well Source Development :		4,072,068.00
Sta Isabel Sur & Norte/		
St. Andrew Subd.-Purok 5 Alibagu/Sitio Landing		
T O T A L	P	<u>5,612,068.00</u>

Prepared by:

NORMA D. GARRIDO

Corporate Budget Specialist A

Certified correct:

MARIA ANA M. TORIBIO

Division Manager C-Finance & Commercial

APPROVED BY:

ENGR. SHERWIN B. QUIJANO

General Manager C

CONCURRENCE:

EXEQUIEL T. BUHMATAY

Chairman- Board of Director

APPROVED AS PER BOARD RESOLUTION NO. 43,S. 2022-DECEMBER 19,2022