



Republic of the Philippines  
TABACO CITY WATER DISTRICT

**BREAKDOWN OF OPERATING EXPENSES BUDGET FOR BUDGET YEAR 2023**

Acct. No.	Account Title	OGM	AHRFSD	CSD	EOD	TOTAL
<b>I. PERSONNEL SERVICES</b>						
<b>Salaries</b>						
5-01-01-010	Salaries & Wages - Regular	2,882,238.00	8,504,808.00	9,954,360.00	10,244,071.00	31,585,477.00
5-01-01-020	Salaries & Wages - Casual/Contractual	105,318.00	-	1,204,806.00	936,048.00	2,246,172.00
Sub-total		2,987,556.00	8,504,808.00	11,159,166.00	11,180,119.00	33,831,649.00
<b>Other Compensation</b>						
5-01-02-010	Personnel & Economic Relief Allowance (PERA)	108,000.00	480,000.00	876,000.00	862,000.00	2,326,000.00
5-01-02-020	Representation Allowance (RA)	102,000.00	120,000.00	120,000.00	210,000.00	552,000.00
5-01-02-030	Transportation Allowance (TA)	102,000.00	120,000.00	120,000.00	210,000.00	552,000.00
5-01-02-040	Clothing/Uniform Allowance	24,000.00	120,000.00	210,000.00	210,000.00	564,000.00
5-01-02-080	Productivity Incentive Allowance	223,499.00	725,650.55	1,090,822.90	1,085,438.30	3,125,410.75
	Productivity Enhancement Incentive (PEI)	25,000.00	100,000.00	190,000.00	190,000.00	505,000.00
	Productivity-based Bonus (PBB)	148,499.00	425,650.55	520,822.90	515,438.30	1,610,410.75
	Service Recognition Incentive (SRI)	50,000.00	200,000.00	380,000.00	380,000.00	1,010,000.00
5-01-02-100	Honoraria		126,000.00	-	-	126,000.00
5-01-02-130	Overtime & Night Pay	69,650.22	328,514.40	640,104.79	583,081.97	1,621,351.38
5-01-02-140	Year-end Bonus	263,256.00	728,175.00	974,990.00	972,500.50	2,938,921.50
5-01-02-150	Cash Gift	25,000.00	100,000.00	190,000.00	187,500.00	502,500.00
5-01-02-160	Mid-year Bonus	234,670.00	689,293.00	884,871.00	904,376.00	2,713,210.00
5-01-02-170	Directors and Committee Members' Fees	1,604,821.36				1,604,821.36
	Per diem	1,186,092.72	-	-	-	1,186,092.72
	Reimbursable expenses	59,304.64	-	-	-	59,304.64
	Performance Based Incentive	359,424.00	-	-	-	359,424.00
5-01-02-990	Other Bonuses & Allowances ( <i>Rice allowance</i> )	36,000.00	48,000.00	84,000.00	72,000.00	240,000.00
Sub-total		2,792,896.58	3,585,632.95	5,190,788.69	5,296,896.77	16,866,214.99
<b>Personnel Benefit Contributions</b>						
5-01-03-010	Life & Retirement Insurance Contributions	358,506.72	1,020,576.96	1,339,099.92	1,341,614.28	4,059,797.88
5-01-03-020	PAG-IBIG Contributions	5,400.00	24,000.00	43,800.00	43,100.00	116,300.00
5-01-03-030	PHILHEALTH Contributions	56,116.54	191,358.20	251,081.28	248,126.40	746,682.42
5-01-03-040	ECC Contributions	5,400.00	24,000.00	43,800.00	43,100.00	116,300.00
5-01-03-050	Provident Fund Contributions	116,076.90	128,580.60	182,463.60	161,218.25	588,339.35
Sub-total		541,500.16	1,388,515.76	1,860,244.80	1,837,158.93	5,627,419.65

Acct. No.	Account Title	OGM	AHRFSD	CSD	EOD	TOTAL
<b>Other Personnel Benefits</b>						
5-01-04-030	Terminal Leave Benefits	178,099.97	1,143,294.14	676,571.05	679,213.95	2,677,179.11
	Monetization of leave credits	178,099.97	873,294.14	676,571.05	679,213.95	2,407,179.11
	Retirement/Separation		270,000.00	-	-	270,000.00
5-01-04-990	Other Personnel Benefits	-	1,024,500.00	-	-	1,024,500.00
	Health Care Fund	-	300,000.00	-	-	300,000.00
	R&R programs		724,500.00	-	-	724,500.00
Sub-total		178,099.97	2,167,794.14	676,571.05	679,213.95	3,701,679.11
	<b>Total</b>	<b>6,500,052.71</b>	<b>15,646,750.85</b>	<b>18,886,770.54</b>	<b>18,993,388.65</b>	<b>60,026,962.75</b>
<b>II. MAINTENANCE AND OTHER OPERATING EXPENSES</b>						
<b>Travelling Expenses</b>						
5-02-01-010	Travelling Expenses	222,400.00	189,200.00	787,368.00	720,240.00	1,919,208.00
	Official Business with LWUA and other government agencies	222,400.00	48,600.00	-	-	271,000.00
	NCR: Canvass/procurement related		48,600.00	-	-	48,600.00
	Bicol Region: Canvass		14,000.00	-	-	14,000.00
	Legazpi City	-	48,000.00	-	-	48,000.00
	L&D Intervention and ISO auditor's fare		30,000.00	-	-	30,000.00
	Travel allowance of field personnel		-	787,368.00	720,240.00	1,507,608.00
<b>Training and Scholarship Expenses</b>						
5-02-02-010	Training Expenses		1,064,100.00			1,064,100.00
<b>Supplies and Materials Expenses</b>						
5-02-03-010	Office Supplies Expenses	-	119,679.05	247,935.50	82,123.96	449,738.51
5-02-03-020	Accountable Forms Expenses	-	33,250.00	248,371.20	-	281,621.20
	Checkbook-LBP		10,500.00			10,500.00
	Official Receipt (carbonless)		22,750.00			22,750.00
	OWBR (carbonless)		-	248,371.20		248,371.20
5-02-03-080	Medical, Dental & Laboratory Supplies Expenses		131,236.10			131,236.10
5-02-03-090	Gasoline, Oil, Lubricants & Other Fuel Expenses		1,255,320.00			1,255,320.00
5-02-03-130	Chemicals and Filtering Expenses	-	-	-	1,930,000.00	1,930,000.00
	Chlorine				1,890,000.00	1,890,000.00
	Lamotte				40,000.00	40,000.00
5-02-03-210	Semi-Expendable Machinery & Equipment Exp	88,000.00	446,638.66	546,242.65	80,000.00	1,160,881.31
	OE:					

Acct. No.	Account Title	OGM	AHRFSD	CSD	EOD	TOTAL
	Stand Fan/Ceiling fan/Industrial fan		7,129.70	4,537.12	-	11,666.82
	Inverter Split Type Aircon	35,000.00	-	-	-	35,000.00
	TV Monitor			30,000.00	-	30,000.00
	Electric calculator		5,000.00	9,000.00	-	14,000.00
	Money Counter			10,000.00	-	10,000.00
	Paper Cutter			37,190.40	-	37,190.40
	Digital Voice Recorder			7,339.16	-	7,339.16
	ICT:		-	-	-	-
	External Hard Drive	4,000.00	5,000.00	16,377.20	-	25,377.20
	Laptop Computer/Desktop Computer		120,508.96	164,770.40	80,000.00	365,279.36
	Computer Monitor (spare)		29,000.00	-	-	29,000.00
	Computer Printer		33,000.00	121,028.37	-	154,028.37
	UPS - 650VA (spare)	4,000.00	37,000.00	6,000.00	-	47,000.00
	CPU		-	80,000.00	-	80,000.00
	Mobile/Android Phone	40,000.00	-	30,000.00	-	70,000.00
	Android Printer		-	30,000.00	-	30,000.00
	16GB DDR4	5,000.00		-	-	5,000.00
	CCTV Camera		200,000.00	-	-	200,000.00
	OME:		-	-	-	-
	Misc. tools (set)		10,000.00	-	-	10,000.00
5-02-03-220	Semi-Expendable Furniture and Fixtures Expend	7,000.00	58,000.00	59,000.00	-	124,000.00
	Steel Cabinet		15,000.00	-	-	15,000.00
	Swivel Chair - Ordinary	7,000.00	31,000.00	12,000.00	-	50,000.00
	Office Table		-	12,000.00	-	12,000.00
	Office Sofa/ Couch			8,000.00	-	8,000.00
	Visitor Chairs and Gang chair		12,000.00	27,000.00	-	39,000.00
5-02-03-270	Supplies and Materials for Water Systems Operations Expenses	-	-	4,763,776.95	4,077,500.00	8,841,276.95
	Water Meters-reg. stock			1,440,000.00	-	1,440,000.00
	Water Meters-meter replacement			-	600,000.00	600,000.00
	Repainting of structures			-	300,000.00	300,000.00
	Fittings for installation of new conn and recon			2,584,430.80	-	2,584,430.80
	Fittings for repairs, and restoration			739,346.15	2,027,600.00	2,766,946.15
	Fire hose			-	50,000.00	50,000.00
	Control valve and misc			-	1,099,900.00	1,099,900.00
5-02-03-990	Other Supplies Expenses	-	189,548.91	102,222.16	167,000.00	458,771.07
	Chemical Solution Tank			-	20,000.00	20,000.00

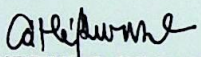
Acct. No.	Account Title	OGM	AHRFSD	CSD	EOD	TOTAL
	Occupational safety and health supplies		-	68,200.00	32,000.00	100,200.00
	Shovel		-	1,800.00	5,000.00	6,800.00
	Pipe Wrenches and other tools		-	22,500.00	110,000.00	132,500.00
	Other supplies (c/o APP-CSE and others)	-	189,548.91	9,722.16	-	199,271.07
Sub-total		95,000.00	2,233,672.72	5,967,548.46	6,336,623.96	14,632,845.14
<b>Utility Expenses</b>						
5-02-04-020	Electricity Expenses		475,200.00	-	18,166,200.00	18,641,400.00
<b>Communication Expenses</b>						
5-02-05-010	Postage & Deliveries		11,000.00	6,000.00	-	17,000.00
5-02-05-020	Telephone Expense		56,400.00	-	-	56,400.00
5-02-05-030	Internet Expenses		42,000.00	-	-	42,000.00
5-02-05-040	Cable, Satellite, Telegraph & Radio Expense		3,600.00	-	-	3,600.00
Sub-total		-	113,000.00	6,000.00	-	119,000.00
5-02-06-010	Awards & Indemnities		20,000.00	36,000.00	-	56,000.00
<b>Confidential, Intelligence, Extraordinary and Miscellaneous Expenses</b>						
5-02-10-030	Extraordinary and Miscellaneous Expenses	135,600.00	-	-	-	135,600.00
<b>Professional Services</b>						
5-02-11-010	Legal Services	180,000.00	270,000.00	-	-	450,000.00
	Retainer's fee	180,000.00	-	-	-	180,000.00
	Notarial fees		270,000.00	-	-	270,000.00
5-02-11-020	Auditing Services	72,800.00	150,000.00	-	-	222,800.00
	COA Annual Audit		150,000.00	-	-	150,000.00
	ISO 9001:2015 Certification 2nd Surveillance	72,800.00	-	-	-	72,800.00
5-02-12-030	Security Services		3,891,867.72	-	-	3,891,867.72
5-02-12-020	Janitorial Services		167,712.00	-	-	167,712.00
Sub-total		252,800.00	4,479,579.72	-	-	4,732,379.72
<b>Repairs and Maintenance</b>						
5-02-13-020	Repairs and Maintenance - Land Improvements		-	-	100,000.00	100,000.00
5-02-13-030	Repairs and Maintenance - Irrigation & Water Systems & Structures	-	-	-	1,497,812.00	1,497,812.00
	Salary of intake watchmen and laborers		-	-	1,497,812.00	1,497,812.00
5-02-13-040	Repairs & Maintenance - Buildings & Other Structures		100,000.00	-	-	100,000.00
5-02-13-050	Repairs & Maintenance - Machinery & Equipment	-	236,876.00	-	250,000.00	486,876.00
	Air conditioning units - PM		20,000.00	-	-	20,000.00

Acct. No.	Account Title	OGM	AHRFSD	CSD	EOD	TOTAL
	Other office equipment - PM		10,000.00	-	-	10,000.00
	Air conditioning units and other OE - repair		20,000.00	-	-	20,000.00
	IT Equipment and Software - repair		48,000.00	-	-	48,000.00
	Firefighting Equipment and Accessories		18,876.00	-	-	18,876.00
	Other Machinery and Equipment		120,000.00	-	250,000.00	370,000.00
5-02-13-060	Repairs & Maintenance - Motor Vehicles	-	314,570.00	-	-	314,570.00
	PM, repairs		100,000.00	-	-	100,000.00
	Exterior Tires		169,720.00	-	-	169,720.00
	Nissan Urvan		28,000.00	-	-	28,000.00
	L300		10,000.00	-	-	10,000.00
	Tamaraw FX		11,000.00	-	-	11,000.00
	Boom Truck (for PR in 4thQ: 4 pcs only)		30,000.00	-	-	30,000.00
	Water Truck		30,000.00	-	-	30,000.00
	Motorcycles		14,520.00	-	-	14,520.00
	Battery		44,850.00	-	-	44,850.00
	Nissan Urvan		7,800.00	-	-	7,800.00
	L300		7,800.00	-	-	7,800.00
	Boom Truck		8,250.00	-	-	8,250.00
	Tamaraw FX		5,610.00	-	-	5,610.00
	Water Truck		7,590.00	-	-	7,590.00
5-02-13-070	Repairs & Maintenance - Furniture and Fixtures		12,000.00	-	-	12,000.00
5-02-13-210	Repairs & Maintenance - Semi-expendable Machinery and Equipment		40,000.00	-	-	40,000.00
5-02-13-220	Repairs & Maintenance - Semi-expendable Furniture and Fixtures		15,000.00	-	-	15,000.00
Sub-total		-	718,446.00	-	1,847,812.00	2,566,258.00
<b>Taxes, Insurance Premiums and Other Fees</b>						
5-02-15-010	Taxes, Duties & Licenses	-	2,281,684.92	-	-	2,281,684.92
	BIR Registration		500.00	-	-	500.00
	Registration of motor vehicles		33,040.00	-	-	33,040.00
	Corporate Cedula		4,500.00	-	-	4,500.00
	Real property tax of lots		57,222.00	-	-	57,222.00
	PPA permit		7,500.00	-	-	7,500.00
	Franchise tax		2,148,922.92	-	-	2,148,922.92
	Others		30,000.00	-	-	30,000.00
5-02-15-020	Fidelity Bond Premiums		26,250.00	-	-	26,250.00
5-02-15-030	Insurance Expense	-	477,325.64	-	-	477,325.64

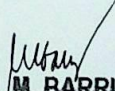
Acct. No.	Account Title	OGM	AHRFSD	CSD	EOD	TOTAL
	Insurance of motor vehicles		74,392.00			74,392.00
	GSIS enhanced personal accident insurance		67,900.00			67,900.00
	Fire insurance c/o DBP		6,111.96			6,111.96
	Fire insurance c/o DBP		71,671.68			71,671.68
	Insurance-PPE		120,750.00			120,750.00
	materials and supplies		136,500.00			136,500.00
Sub-total		-	2,785,260.56	-	-	2,785,260.56
<b>Other Maintenance &amp; Other Operating Expenses</b>						
5-02-99-010	Advertising Expenses	634,000.00	-	-	-	634,000.00
	Radio an TV broadcast	114,000.00	-			114,000.00
	Marketing services	20,000.00	-			20,000.00
	Annual website domain and hosting fee	20,000.00	-			20,000.00
	Souvenir Programs	30,000.00	-			30,000.00
	Public relation services to barangays	350,000.00	-			350,000.00
	Calendar	100,000.00	-			100,000.00
5-02-99-020	Printing, Binding and Reproduction Expenses		10,000.00	4,000.00	-	14,000.00
5-02-99-030	Representation Expenses	134,000.00	104,000.00	-	-	238,000.00
	Board meetings	72,000.00	-	-	-	72,000.00
	Executive and Management Meetings	12,000.00	-	-	-	12,000.00
	Various committee meetings		60,000.00	-	-	60,000.00
	entertaining visitors		24,000.00	-	-	24,000.00
	Retirement, Anniversary and other celebration of government agencies		20,000.00	-	-	20,000.00
	Holding of Public Hearing / Assembly	50,000.00	-	-	-	50,000.00
5-02-99-040	Transportation & Delivery Expenses		2,000.00	-	-	2,000.00
5-02-99-050	Rent Expenses		120,000.00	-	-	120,000.00
5-02-99-060	Membership Dues & Contribution to Organization	-	94,000.00	-	-	94,000.00
	PAWD		17,000.00	-	-	17,000.00
	PWWA and other dues		4,000.00	-	-	4,000.00
	BIWADA		73,000.00	-	-	73,000.00
5-02-99-070	Subscription Expenses	8,000.00	14,600.00	-	-	22,600.00
	newspaper		14,600.00	-	-	14,600.00
	Aquarius magazine	8,000.00	-	-	-	8,000.00
5-02-99-080	Donations (CSR)	50,000.00	150,000.00	-	-	200,000.00
	Operating	50,000.00	-	-	-	50,000.00
	GAD-related		150,000.00	-	-	150,000.00
5-02-99-990	Other Maintenance & Other Operating Expense	182,764.00	788,800.00	235,224.00	380,000.00	1,586,788.00

Acct. No.	Account Title	OGM	AHRFSD	CSD	EOD	TOTAL
	Sports uniform, paraphernalia, etc	100,000.00	-	-	-	100,000.00
	SPES		28,800.00	-	-	28,800.00
	GAD-related activities		150,000.00	-	-	150,000.00
	Salary J.O. Employees	82,764.00	-	235,224.00	-	317,988.00
	Christmas decorations		60,000.00	-	-	60,000.00
	Year-end Conference		420,000.00	-	-	420,000.00
	Bacte-test		-	-	300,000.00	300,000.00
	Physical-chemical analysis		-	-	80,000.00	80,000.00
	Misc		130,000.00	-	-	130,000.00
Sub-total		1,008,764.00	1,283,400.00	239,224.00	380,000.00	2,911,388.00
	<b>Total</b>	<b>1,714,564.00</b>	<b>13,361,859.00</b>	<b>7,036,140.46</b>	<b>27,450,875.96</b>	<b>49,563,439.42</b>
	<b>Total Operating Expenses</b>	<b>8,214,616.71</b>	<b>29,008,609.85</b>	<b>25,922,911.00</b>	<b>46,444,264.61</b>	<b>109,590,402.16</b>

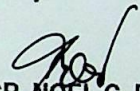
Prepared by:

  
**CATHERINE C. BRONSAL**  
Senior Corporate Accountant

Verified by:

  
**RAQUEL M. BARRINUEVO**  
Division Manager B - ACMB

Noted by:

  
**ENGR. NOEL G. BIEN**  
General Manager