



**SAN JOSE CITY (N.E.) WATER DISTRICT**

original

**CASH FLOW PROJECTION  
FOR THE BUDGET YEAR 2023**

	Estimated Expenditures 2 0 2 2	Budget For 2 0 2 2	PROPOSED Budget For 2 0 2 3
<b>CASH RECEIPTS</b>			
Other Receipts-10% A/R Collections	2,868,725.81	2,575,500.00	340,000.00
Accounts Receivable-Others	43,500.00	-	-
Receipts of Other Business Income	3,569.00	-	-
Receipts of VPS Lease	418,000.00	-	-
Receipts of Other Service Income	14,210.00	-	-
Receipts for Building Rental	560,000.00	960,000.00	960,000.00
Receipts for payments of LWUA Loans	1,662,050.00	1,662,200.00	1,653,400.00
Interest from Current, Savings & Time Deposits	81,622.25	70,000.00	120,000.00
Others	1,963,882.56	-	-
Other Receipts-Franchise Tax	319,634.91	1,700,000.00	1,000,000.00
Receipts-Base Concession Fees	14,000,000.02	14,000,000.00	14,000,000.00
Receipts-JV matls	3,423,877.92	-	-
<b>TOTAL RECEIPTS</b>	<b>25,359,072.27</b>	<b>20,967,700.00</b>	<b>18,073,400.00</b>
<b>CASH DISBURSEMENT</b>			
Payroll	6,101,228.60	6,081,100.00	5,929,700.00
Other Personal Services	4,171,540.72	4,719,000.00	4,940,700.00
Fuel and Power Cost	396,412.65	760,000.00	770,000.00
Other Operating and Maint. Expenses(excl bad debts,dep'n & int)	2,415,156.55	4,769,000.00	4,366,500.00
Debt Service Payment	1,662,111.00	1,942,900.00	1,934,200.00
Capital Expenditures( Fench & PS & Water Shed)	447,544.78	1,469,500.00 *	8,280,000.00
Equity	-	-	-
Purchase of Mat'ls & Supplies for Operations & Stocks	224,685.40	-	-
Reserve for Sinking Funds and Other Funds	10,189.09	-	70,000.00
Investment in Time Deposits	10,068,397.94	-	-
Investment in buying Lot (Continuation from 2022budget)	7,000,000.00	7,000,000.00	-
Payments of Accounts Payable	470,666.97	526,000.00	-
Remittances(deduction) of W/tax,HDMF,GSIS Prem. & loans,etc	966,657.49	-	-
Leave Benefits Payable	-	-	-
Refund of Concessionaires of Water Bill & Application Fee	-	-	-
Prepayments	36,536.96	-	-
ISO	-	-	-
<b>TOTAL CASH DISBURSEMENT</b>	<b>33,971,128.15</b>	<b>27,267,500.00</b>	<b>26,291,100.00</b>
<b>NET CASH RECEIPTS (DISBURSEMENTS)</b>	<b>(8,612,055.88)</b>	<b>(6,299,800.00)</b>	<b>(8,217,700.00)</b>
<b>CASH BALANCE, BEGINNING</b>	<b>33,853,569.21</b>	<b>33,853,569.21</b>	<b>25,241,513.33</b>
<b>CASH BALANCE, ENDING</b>	<b>25,241,513.33</b>	<b>27,553,769.21</b>	<b>17,023,813.33</b>

MS. MARY ANN R. VIFENTE  
SR. INTERNAL CONTROL OFFICER

ENGR. SONNY S. MACUA  
GENERAL MANAGER



# SAN JOSE CITY ( N.E.) WATER DISTRICT

## PROJECTED PERSONAL SERVICES EXPENSES FOR THE BUDGET YEAR 2023

	Estimated Expenditures 2 0 2 2	PROPOSED Budget 2 0 2 2	PROPOSED Budget 2 0 2 3	Increase (Decrease) Difference
<b>SALARIES AND WAGES</b>				
Salaries and Wages - Regular	6,101,228.60	6,101,300.00	5,929,700.00	(171,600.00)
<b>OTHER COMPENSATION</b>				
Personnel Economic Relief Allowance	337,636.20	337,700.00	312,000.00	(25,700.00)
Representation Allowance	164,125.00	164,200.00	162,000.00	(2,200.00)
Transportation Allowance	164,125.00	164,200.00	162,000.00	(2,200.00)
Clothing/Uniform Allowance	84,000.00	84,000.00	78,000.00	(6,000.00)
Productivity Incentive Allowance/SRI	280,000.00	280,000.00	260,000.00	(20,000.00)
Directors and Committee members` Fees	443,940.00	708,700.00	800,000.00	91,300.00
Other Bonuses and Allowances	626,000.00	644,000.00	894,600.00	250,600.00
Overtime and Night Pay	42,939.84	100,000.00	100,000.00	-
Cash Gift	70,000.00	70,000.00	65,000.00	(5,000.00)
Year-End Bonus	506,754.00	506,800.00	494,200.00	(12,600.00)
<b>PERSONNEL BENEFITS CONTRIBUTIONS</b>				
Life and Retirement Insurance Contributions	731,781.42	731,800.00	711,600.00	(20,200.00)
PAG-IBIG Contributions	16,900.00	33,600.00	31,200.00	(2,400.00)
Philhealth Contributions	114,257.55	114,300.00	110,000.00	(4,300.00)
ECC Contributions	16,600.00	16,800.00	15,600.00	(1,200.00)
<b>OTHER PERSONNEL BENEFITS CONTRIBUTIONS</b>				
Terminal Leave Benefits	412,976.25	732,700.00	714,500.00	(18,200.00)
Other Personnel Benefits	10,000.00	10,000.00	30,000.00	20,000.00
<b>TOTAL PERSONAL SERVICES EXPENSES TO Exhibit "B"</b>	<b>10,123,263.86</b>	<b>10,800,100.00</b>	<b>10,870,400.00</b>	<b>70,300.00</b>



## SAN JOSE CITY(N.E.) WATER DISTRICT

### PROJECTED MAINTENANCE AND OTHER OPERATING EXPENSES FOR THE BUDGET YEAR 2023

	Estimated Expenditures 2 0 2 2	Proposed Budget 2 0 2 2	Proposed Budget 2 0 2 3	Increase (Decrease) Difference
Travelling Expenses - Local	245,998.37	400,000.00	400,000.00	-
Training /Seminar Expenses-Local	132,050.00	200,000.00	200,000.00	-
Training /Seminar Expenses-Foreign		-	-	-
Office Supplies Expenses	191,656.22	330,000.00	250,000.00	(80,000.00)
Gasoline, Oil and Lubricants Expenses	400,861.00	460,000.00	450,000.00	(10,000.00)
Water Expenses	-	-	20,000.00	20,000.00
Electricity Expenses		254,500.00	300,000.00	45,500.00
Telephone ExpensesLandline	15,720.00	20,000.00	20,000.00	-
Internet Expenses	57,875.08	60,000.00	70,000.00	10,000.00
Membership Dues and Contributions to Organizations	40,228.00	50,000.00	50,000.00	-
Advertising Expenses/Promotions		50,000.00	15,000.00	(35,000.00)
Representation Expenses	224,942.77	350,000.00	250,000.00	(100,000.00)
Subscriptions Expenses	8,089.49	8,100.00	10,000.00	1,900.00
Indemnities and Other Claims	-	5,000.00	10,000.00	5,000.00
Legal Services	77,000.00	132,000.00	100,000.00	(32,000.00)
Auditing Services	292,690.72	292,700.00	300,000.00	7,300.00
Other General Services/Consultancy	343,282.50	500,000.00	520,000.00	20,000.00
Janitorial Services	-	-	5,000.00	5,000.00
Donations	-	-	5,000.00	5,000.00
Extraordinary and Miscellaneous Expenses	-	-	116,500.00	116,500.00
Taxes, Duties and Licenses	480,314.10	1,494,000.00	1,000,000.00	(494,000.00)
Insurance Expenses	87,930.18	170,000.00	200,000.00	30,000.00
Fidelity Bond Premiums	24,899.06	24,900.00	30,000.00	5,100.00
Bad Debts Expenses	(40,774.68)	30,000.00	30,000.00	-
Security Services	-	50,000.00	15,000.00	(35,000.00)
Semi-Expendable-Other Mach & Equipt Expenses	47,975.86	50,000.00	50,000.00	-
Semi-Expendable-IT Equipment Espenses	81,937.34	82,000.00	160,000.00	78,000.00
Semi-Expendable-Office Equipment Espenses	-	20,000.00	30,000.00	10,000.00
Semi-Expendable-Furniture & Fixture Espenses	3,844.00	34,000.00	35,000.00	1,000.00
Repairs and Maintenance - land improvements		-	-	-
Repairs and Maintenance - Office Buildings	21,796.00	50,000.00	100,000.00	50,000.00
Repairs and Maintenance - Other Structures	-	-	-	-
Repairs and Maintenance - Plant -UPIS	-	-	-	-
Repairs and Maintenance - Office Equipment	38,190.00	38,200.00	10,000.00	(28,200.00)
Repairs and Maintenance - Furniture & Fixtures	-	5,000.00	5,000.00	-
Repairs and Maintenance - IT Software &Equipment	11,385.00	30,000.00	20,000.00	(10,000.00)
Repairs and Maintenance - Other Equipment	21,100.00	21,100.00	10,000.00	(11,100.00)
Repairs and Maintenance - Land Transport Equipment	80,461.57	100,000.00	100,000.00	-
Depreciation - Land Improvements	5,374.75	8,000.00	8,000.00	-
Depreciation - Office Buildings	466,516.22	480,000.00	480,000.00	-
Depreciation - Other Structures	295,472.67	300,000.00	300,000.00	-
Depreciation - Plant (UPIS)	2,500,104.27	4,500,000.00	3,000,000.00	(1,500,000.00)
Depreciation - Office Equipment	64,077.32	120,000.00	100,000.00	(20,000.00)
Depreciation - Furnitures and Fixtures	16,109.99	20,000.00	20,000.00	-
Depreciation - IT Equipment	228,791.60	300,000.00	250,000.00	(50,000.00)
Depreciation - Other equipment	626,822.68	1,500,000.00	800,000.00	(700,000.00)
Depreciation - Land Transportation Equipment	48,549.18	250,000.00	100,000.00	(150,000.00)
Amortization - IT Software	39,544.17	120,000.00	100,000.00	(20,000.00)
Other Maintenance and Operating Expense	37,264.88	200,000.00	250,000.00	50,000.00
<b>TOTAL MAINTENANCE &amp; OTHER OPERATING EXPENSES to Exhibit "B"</b>	<b>7,218,080.31</b>	<b>13,109,500.00</b>	<b>10,294,500.00</b>	<b>(2,815,000.00)</b>



**SAN JOSE CITY (N.E.) WATER DISTRICT**

**PROJECTED FINANCIAL EXPENSES  
FOR THE BUDGET YEAR 2023**

	<b>Estimated Expenditures 2 0 2 2</b>	<b>Proposed Budget 2 0 2 2</b>	<b>Proposed Budget 2 0 2 3</b>	<b>Increase (Decrease) Difference</b>
Bank Charges	100.00	2,500.00	2,500.00	-
Documentary Stamp Expenses	680.00	2,500.00	2,500.00	-
Interest Expenses	553,337.00	553,400.00	487,500.00	(65,900.00)
Other Financial Charges		5,000.00	5,000.00	-
<b>TOTAL FINANCIAL EXPENSES to Exhibit "B"</b>	<b>554,117.00</b>	<b>563,400.00</b>	<b>497,500.00</b>	<b>(65,900.00)</b>



## SAN JOSE CITY WATER DISTRICT

### BREAKDOWN OF ALLOWANCES AND OTHERS For the Budget Year 2023

1. Personnel Economic Relief Allowance (PERA)		312,000.00
2. Representation Allowance		162,000.00
3. Transportation Allowance		162,000.00
4. Clothing /Uniform Allowance		78,000.00
5. Cash Gift		65,000.00
6. Year- End Bonus		494,200.00
7. Other Bonuses and Allowances		
Rice Allowance	312,000.00	
Medical Allowance	23,400.00	
Mid Year Bonus	494,200.00	
Performance Enhancement Incentive-December 2022	65,000.00	894,600.00
8. Productivity Incentive Allowance 2022/SRI		260,000.00
9. Terminal Leave Benefits		714,500.00
10. Other Personnel Benefits-Loyalty		30,000.00
		<u>3,172,300.00</u>



**SAN JOSE CITY WATER DISTRICT**  
**San Jose City 3121**  
**CAPITAL EXPENDITURES**  
**BUDGET FOR CY 2023 OF CMU**

<b>OFFICE OF THE GM</b>		Qty	Unit cost	AMOUNT
1	Computer/Laptop	2	70,000.00	140,000.00
2	Printer	2	20,000.00	40,000.00
<b>Sub-total</b>				<b>180,000.00</b>

<b>FINANCE &amp; ADMIN</b>		Qty	Unit cost	Total Cost
1	Computer	1	70,000.00	70,000.00
2	Printer	2	20,000.00	40,000.00
				-
				-
				-
<b>Sub-total</b>				<b>110,000.00</b>

<b>ENGINEERING DIVISION</b>			
1	CAPEX(FENCE , Pumping Station )		7,000,000.00
2	Computer	1	70,000.00
3	Reforestration(Water Shed)		1,000,000.00
			-
			-
<b>Sub-total</b>			<b>8,070,000.00</b>

TOTAL Page 1 P 8,360,000.00

**MS MARY ANN R. VICENTE**  
**SR. INTERNAL CONTROL OFFICER**

**ENGR. SONNY S. NACUA**  
**GENERAL MANAGER**



**SAN JOSE CITY WATER DISTRICT**

**SCHEDULE OF DEBT SERVICE PAYMENTS- LWUA**  
For the Budget Year 2023

Period	LA # 4-2204A			LA # 9-0076			LA 3-749			Rufina	TOTAL		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Principal	Interest	Total
January	29,226.00	23,627.00	52,853.00	36,537.00	12,970.00	49,507.00	29,147.00	6,606.00	35,753.00	50,000.00	144,910.00	43,203.00	188,113.00
February	29,426.00	23,427.00	52,853.00	36,537.00	12,910.00	49,447.00	29,346.00	6,407.00	35,753.00	50,000.00	145,309.00	42,744.00	188,053.00
March	29,627.00	23,226.00	52,853.00	36,537.00	12,849.00	49,386.00	29,547.00	6,206.00	35,753.00	50,000.00	145,711.00	42,281.00	187,992.00
April	29,829.00	23,024.00	52,853.00	36,537.00	12,788.00	49,325.00	29,749.00	6,004.00	35,753.00	50,000.00	146,115.00	41,816.00	187,931.00
May	30,033.00	22,820.00	52,853.00	36,537.00	12,727.00	49,264.00	29,952.00	5,801.00	35,753.00	50,000.00	146,522.00	41,348.00	187,870.00
June	30,238.00	22,615.00	52,853.00	36,537.00	12,666.00	49,203.00	30,156.00	5,597.00	35,753.00	30,757.43	127,688.43	40,878.00	168,566.43
July	30,445.00	22,408.00	52,853.00	36,537.00	12,605.00	49,142.00	30,363.00	5,390.00	35,753.00		97,345.00	40,403.00	137,748.00
August	30,653.00	22,200.00	52,853.00	36,537.00	12,544.00	49,081.00	30,570.00	5,183.00	35,753.00		97,760.00	39,927.00	137,687.00
September	30,862.00	21,991.00	52,853.00	36,537.00	12,483.00	49,020.00	30,779.00	4,974.00	35,753.00		98,178.00	39,448.00	137,626.00
October	31,073.00	21,780.00	52,853.00	36,537.00	12,422.00	48,959.00	30,989.00	4,764.00	35,753.00		98,599.00	38,968.00	137,565.00
November	31,286.00	21,567.00	52,853.00	36,537.00	12,362.00	48,899.00	31,201.00	4,552.00	35,753.00		99,024.00	38,481.00	137,505.00
December	31,499.00	21,354.00	52,853.00	36,537.00	12,301.00	48,838.00	31,414.00	4,339.00	35,753.00		99,450.00	37,994.00	137,444.00
	364,197.00	270,039.00	634,236.00	438,444.00	151,627.00	590,071.00	363,213.00	66,823.00	429,036.00	280,757.43	1,446,611.43	487,489.00	1,934,100.43