



**CLAVERIA (CAG) WATER DISTRICT**  
No 69 Provincial Road, Centro 02, Claveria, Cagayan  
Tel. No. (078) 395-01-83  
*claveriawater\_district@yahoo.com*

**EXCERPTS FROM THE MINUTES OF THE MEETING OF THE BOARD OF DIRECTORS  
OF THE CLAVERIA WATER DISTRICT HELD AT THE CWD OFFICE ON OCTOBER 25,  
2022 AT 3:00 P.M.**

PRESENT:

GRACE MARIE R. MACKAY	-	Chairman
ADRELINA N, PULIDO, MD	-	Vice Chairman
ELAINE T. ANTIPORDA	-	Member
MILY M. PLANTA	-	Member
LETICIA T. NATIVIDAD	-	Member
GUILLERMA I. MARTIN, MBA	-	General Manager

**RESOLUTION NO. 18**  
Series of 2022

Upon motion of Mrs. Mily M. Planta seconded by Ms. Elaine T. Antiporda,  
**RESOLVED** as it is hereby **RESOLVED** to approve Budget for the Year 2023.

**RESOLVED** further that the copy of this resolution and the approved budget for  
calendar year 2023 be furnished to the Local Water Utilities Administration for their  
information.

**APPROVED.**

**I HEREBY CERTIFY** to the correctness of the above resolution.

  
**ELAINE T. ANTIPORDA**  
Board Secretary

Attested by:

  
**GRACE MARIE R. MACKAY**  
Chairman of the Board

# CLAVERIA WATER DISTRICT

Claveria, Cagayan

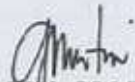
## PROJECTED CASH FLOW STATEMENT

For Budget Year 2023

RECEIPTS	TOTALS	FIRST QUARTER	SECOND QUARTER	THIRD QUARTER	FOURTH QUARTER
Collection of Water Bills	11,060,504.52	2,765,126.13	2,765,126.13	2,765,126.13	2,765,126.13
Miscellaneous Service Revenue	614,685.00	153,671.25	153,671.25	153,671.25	153,671.25
Interest on Deposits	2,500.00	625.00	625.00	625.00	625.00
Sales on materials & Supplies Inventories	66,924.00	16,731.00	16,731.00	16,731.00	16,731.00
Financial Assistance (LWUA)	25,000,000.00	12,500,000.00	12,500,000.00	-	-
Customer Deposits(60*380.00)	22,800.00	5,700.00	5,700.00	5,700.00	5,700.00
<b>TOTALS</b>	<b>36,767,413.52</b>	<b>15,441,853.38</b>	<b>15,441,853.38</b>	<b>2,941,853.38</b>	<b>2,941,853.38</b>
<b>DISBURSEMENTS:</b>					
Payment of Vouchers payable	6,121,448.00	1,362,953.00	1,200,855.00	1,479,428.00	2,078,212.00
Payroll	3,726,942.00	931,737.00	931,735.00	931,735.00	931,735.00
Capital Expenditures	26,274,760.80	12,818,690.20	12,818,690.20	3,18,690.20	3,18,690.20
Reserve Fund (3%)	353,022.40	88,255.60	88,255.60	88,255.60	88,255.60
Sinking Fund (1%)	117,674.13	29,418.53	29,418.53	29,418.53	29,418.53
<b>TOTALS</b>	<b>36,593,847.33</b>	<b>15,231,054.33</b>	<b>15,068,954.33</b>	<b>2,847,527.33</b>	<b>3,446,311.33</b>
<b>NET RECEIPTS (DISB)</b>	<b>173,566.19</b>	<b>210,799.05</b>	<b>372,899.05</b>	<b>94,326.05</b>	<b>(504,457.95)</b>
<b>CASH BALANCE, BEGINNING</b>	<b>3,150,000.00</b>	<b>3,150,000.00</b>	<b>3,360,799.05</b>	<b>3,733,698.10</b>	<b>3,828,024.15</b>
<b>CASH BALANCE, ENDING</b>	<b>3,323,566.19</b>	<b>3,360,799.05</b>	<b>3,733,698.10</b>	<b>3,828,024.15</b>	<b>3,323,566.20</b>

Customer Deposit	728,336.00
Sinking Fund	974,192.51
JSA	1,024,745.00
Cash Balance, Ending	596,292.68
<b>Totals</b>	<b>3,323,566.19</b>

Prepared by:

  
**GUILLERMO I. MARTIN, MBA**  
 General Manager

Noted by:

  
**GRACE MARIE R. MACKAY**  
 Chairman of the Board

**CLAVERIA WATER DISTRICT**  
Claveria, Cagayan

**PROJECTED NUMBER OF CONNECTIONS**  
For Budget Year 2023

CLASSIFICATION	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER
Residential	2109	2114	2119	2124	2129	2134	2139	2144	2149	2154	2159	2164
Commercial B	95	95	95	95	95	95	95	95	95	95	95	95
Commercial C	15	15	15	15	15	15	15	15	15	15	15	15
Commercial D	1	1	1	1	1	1	1	1	1	1	1	1
<b>TOTAL</b>	<b>2220</b>	<b>2225</b>	<b>2230</b>	<b>2235</b>	<b>2240</b>	<b>2245</b>	<b>2250</b>	<b>2255</b>	<b>2260</b>	<b>2265</b>	<b>2270</b>	<b>2275</b>

**CLAVERIA WATER DISTRICT**  
Claveria, Cagayan

For Budget Year 2023

		Jan-Dec		JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTALS
Res.	cu.m.															
Min. Charge	1-10	35%	190	140,249	140,581	140,914	141,246	141,579	141,911	142,244	142,576	142,909	143,241	143,574	143,906	1,704,927
Commodity	11-20	40%	317	267,421	268,055	268,689	269,323	269,957	270,591	271,225	271,859	272,493	273,127	273,761	274,395	3,250,898
Charge	21-30	16%	544	183,567	184,003	184,438	184,873	185,308	185,743	186,179	186,614	187,049	187,484	187,919	188,355	2,231,532
	31-40	5%	717	75,608	75,787	75,966	76,145	76,325	76,504	76,683	76,862	77,042	77,221	77,400	77,579	919,122
	41-up	4%	2641	222,795	223,323	223,851	224,379	224,908	225,436	225,964	226,492	227,020	227,549	228,077	228,605	2,708,398
Sub-total																-
Com. B	1-10	48%	285	12,996	12,996	12,996	12,996	12,996	12,996	12,996	12,996	12,996	12,996	12,996	12,996	155,952
X 1.5	11-20	22%	444	9,280	9,280	9,280	9,280	9,280	9,280	9,280	9,280	9,280	9,280	9,280	9,280	111,360
	21-30	11%	745	7,785	7,785	7,785	7,785	7,785	7,785	7,785	7,785	7,785	7,785	7,785	7,785	93,420
	31-40	7%	1115	7,415	7,415	7,415	7,415	7,415	7,415	7,415	7,415	7,415	7,415	7,415	7,415	88,980
	41-up	12%	1524	17,374	17,374	17,374	17,374	17,374	17,374	17,374	17,374	17,374	17,374	17,374	17,374	208,488
Sub-total																-
Com. C	1-10	50%	332	2,490	2,490	2,490	2,490	2,490	2,490	2,490	2,490	2,490	2,490	2,490	2,490	29,880
X1.75	11-20	14%	777	1,632	1,632	1,632	1,632	1,632	1,632	1,632	1,632	1,632	1,632	1,632	1,632	19,584
	21-30	0%	1179	-	-	-	-	-	-	-	-	-	-	-	-	-
	31-40	0%	1949	-	-	-	-	-	-	-	-	-	-	-	-	-
	41-up	36%	2667	14,402	14,402	14,402	14,402	14,402	14,402	14,402	14,402	14,402	14,402	14,402	14,402	172,824
Sub-total																-
Com. D	1-10	0%	0	-	-	-	-	-	-	-	-	-	-	-	-	-
X 2	11-20	0%	0	-	-	-	-	-	-	-	-	-	-	-	-	-
	21-30	0%	0	-	-	-	-	-	-	-	-	-	-	-	-	-
	31-40	0%	0	-	-	-	-	-	-	-	-	-	-	-	-	-
	41-up	100%	7600	7,600	7,600	7,600	7,600	7,600	7,600	7,600	7,600	7,600	7,600	7,600	7,600	91,200
Sub-total				970,612	972,723	974,832	976,941	979,050	981,159	983,268	985,378	987,487	989,596	991,705	993,814	11,786,564
GRAND TOTAL PER QUARTER						2,918,167			2,937,150			2,956,133			2,975,115	

**CLAVERIA WATER DISTRICT**  
**Claveria, Cagayan**  
**Budget Year 2023**

1 Total Projected Water Sales 2023	11,786,564.00
Collection Efficiency	93%
Collection of Water Sales 2023	10,961,504.52
2 Collection of Water Sales (Prior Years)	
Est. Acct. Receivable Customer 2022	180,000.00
Estimated Collection Rate	55%
Collection of Water Bills (Prior Years)	99,000.00
<b>TOTAL COLLECTION ON WATER BILLS</b>	<b>11,060,504.52</b>
3 Collection of Misc. Service Revenue	
Service Connection Fee (60 X P4,500.00)	210,000.00
Gain on Sale of PE Tubing	
(1,200 X 16.54)	26,040.00
( 600X 21.38)	12,828.00
Reconnection Fee (350.00 X 30)	12,250.00
Fines and Penalties (11,785,564 X 12% x 25%)	353,567.00
<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>614,685.00</b>
4 INTEREST ON DEPOSITS	
Est. Interest on Deposits	2,500.00
Total Estimated Interest on Deposit	2,500.00
5 Sales on Inventories	
20MM PE Tubing 31.46 X 1,200M	37,752.00
25MM PE Tubing 48.62 X 600M	29,172.00
<b>TOTAL SALES</b>	<b>66,924.00</b>

Claveria, Cagayan  
**OPERATING EXPENSES**  
 Budget Year 2023

ACCT. NO.	OPERATING EXPENSES	TOTAL	FIRST QUARTER	SECOND QUARTER	THIRD QUARTER	FOURTH QUARTER
50101010	Salaries and Wages- Regular	3,674,142.00	918,535.50	918,535.50	918,535.50	918,535.50
50101020	Salaries and Wages -Contractual	52,800.00	13,200.00	13,200.00	13,200.00	13,200.00
50102010	Personnel Economic Relief Allowance (PERA)	288,000.00	72,000.00	72,000.00	72,000.00	72,000.00
50102020	Representation Allowance (RA)	90,000.00	22,500.00	22,500.00	22,500.00	22,500.00
50102030	Transportation Allowance (TA)	90,000.00	22,500.00	22,500.00	22,500.00	22,500.00
50102040	Clothing /Uniform Allowance	78,000.00	78,000.00	-	-	-
50102130	Overtime and Night Pay	50,000.00	12,500.00	12,500.00	12,500.00	12,500.00
50102140	Year-end Bonus	612,357.000	-	-	-	612,357.00
50102150	Cash Gift	65,000.00	-	-	-	65,000.00
50102990-14	Other Bonuses and Allowances-PBB	233,573.00	-	-	168,573.00	65,000.00
50103010	Life and Retirement Insurance Premiums	440,898.00	110,224.50	110,224.50	110,224.50	110,224.50
50103020	PAG-IBIG Contributions	73,483.00	18,370.75	18,370.75	18,370.75	18,370.75
50103030	PHILHEALTH Contributions	79,306.00	19,826.50	19,826.50	19,826.50	19,826.50
50103040	Employees Compensation Insurance Premiums	15,600.00	3,900.00	3,900.00	3,900.00	3,900.00
50104030	Terminal Leave Benefits	175,000.00	0	-	75,000.00	100,000.00
50201010	Travel Expenses-Local	225,000.00	56,250.00	56,250.00	56,250.00	56,250.00
50202010	Training and Scholarship Expenses	50,000.00	-	20,000.00	15,000.00	15,000.00
50203010	Office Supplies Expense	58,000.00	14,500.00	14,500.00	14,500.00	14,500.00
50203020	Accountable Forms	104,100.00	104,100.00			
50203090-02	Fuel, Oil and Lubricants Expenses-Motor Vehicle	120,000.00	30,000.00	30,000.00	30,000.00	30,000.00
50203210	Semi Expandable Machinery and Equipt Exp	20,000.00	-			20,000.00
50203220	Semi Expandable Furniture , Fixtures Exp	20,000.00	-			20,000.00
50204020	Electricity-Office	60,000.00	15,000.00	15,000.00	15,000.00	15,000.00
50205010	Postage and Deliveries	6,000.00	1,500.00	1,500.00	1,500.00	1,500.00
50205020	Telephone Expenses- Mobile	102,000.00	25,500.00	25,500.00	25,500.00	25,500.00
50205030	Internet Subscription Expenses	20,400.00	5,100.00	5,100.00	5,100.00	5,100.00
50209010-1	Generation Trans Dist. Expenses -Power	1,952,582.00	488,145.50	488,145.50	488,145.50	488,145.50
50209010-2	Generation Trans Dist. Expenses -Fuel	124,395.00	31,098.75	31,098.75	31,098.75	31,098.75
50209010-4	Gen Trans Dist. Expenses -Chem & Filtering Mats	141,359.00	35,339.75	35,339.75	35,339.75	35,339.75
50210030	Extraordinary and Misc. Expenses-Extraordinary	134,400.00	33,600.00	33,600.00	33,600.00	33,600.00
50211020	Auditing Services	40,000.00	-		40,000.00	
50211990	Other Professional Services	25,000.00	6,250.00	6,250.00	6,250.00	6,250.00
50213030	Repairs & Maintenance-Infrastructure Assets	15,000.00	3,750.00	3,750.00	3,750.00	3,750.00
50213040	Repairs & Maint-Buildings & Other Structures	50,000.00	12,500.00	12,500.00	12,500.00	12,500.00
50213050-02	Repairs & Maintenance-Office Equipmet	15,000.00	3,750.00	3,750.00	3,750.00	3,750.00
50213050	Repairs & Maint-Other Machinery & Equipment	15,000.00	3,750.00	3,750.00	3,750.00	3,750.00
50213060	Repairs & Maint.-Transport Equipt-Motor Vehicles	15,000.00	3,750.00	3,750.00	3,750.00	3,750.00
50213070	Repairs & Maint.-Furnitures & Fixtures	5,000.00	1,250.00	1,250.00	1,250.00	1,250.00
50213990	Repairs & Maint.-Other Prop. Plant & Equipment	15,000.00	3,750.00	3,750.00	3,750.00	3,750.00
50215010	Taxes, Duties and Licenses	20,000.00	5,000.00	5,000.00	5,000.00	5,000.00
50215030	Insurance Premiums	25,000.00	6,250.00	6,250.00	6,250.00	6,250.00
50299010	Advertising, Promotional and Marketing Expenses	10,000.00	2,500.00	2,500.00	2,500.00	2,500.00
50299030	Representation Expenses	50,000.00	12,500.00	12,500.00	12,500.00	12,500.00
50299040	Transportation & Delivery Expenses	5,040.00	1,260.00	1,260.00	1,260.00	1,260.00
50299060	Membership Dues and Contribution to Org.	9,400.00	2,350.00	2,350.00	2,350.00	2,350.00
50299080	Donations	10,000.00	2,500.00	2,500.00	2,500.00	2,500.00
50299120	Directors and Committee Members Fee	324,840.00	81,210.00	81,210.00	81,210.00	81,210.00
50299990	Other Maintenance and Operating Expenses	23,650.00	5,912.50	5,912.50	5,912.50	5,912.50
50301020	Interest Expense	4,065.00	1,016.25	1,016.25	1,016.25	1,016.25
50301990	Other Financial Charges	15,000.00	3,750.00	3,750.00	3,750.00	3,750.00
50501030-11	Depreciation -Infrastructure Assets-Plant	454,782.00	113,695.50	113,695.50	113,695.50	113,695.50
50501040	Depreciation -Buildings & Other Structures	73,832.00	18,458.00	18,458.00	18,458.00	18,458.00
50501050	Depreciation -Mach & Equipment-Other Machinery	395,378.00	98,844.50	98,844.50	98,844.50	98,844.50
50501080	Depreciation -Other Least Assets	45,536.00	11,384.00	11,384.00	11,384.00	11,384.00
50503020	ImpairmentLoss-Loans & Receivables	25,000.00	6,250.00	6,250.00	6,250.00	6,250.00
	<b>TOTALS</b>	<b>10,842,918.00</b>	<b>2,543,322.00</b>	<b>2,381,222.00</b>	<b>2,659,795.00</b>	<b>3,258,579.00</b>

