	<b>BAYUGAN WATER DISTRICT</b> Bayugan City, Agusan del Sur  <b>BOARD RESOLUTION APPROVING THE  ANNUAL CORPORATE BUDGET OF BAYUGAN  WATER DISTRICT FOR CALENDAR YEAR 2025</b>		Type of Document	Resolution
			Revision No.	00
			Effective Date	November 25, 2024
	Document Code	QR-BOD-BR	Page No.	1 of 5

**BOARD RESOLUTION NO. 24-11-35**  
**Series of 2024**

**A RESOLUTION APPROVING THE ANNUAL CORPORATE BUDGET OF BAYUGAN WATER DISTRICT (BYG-WD) FOR CALENDAR YEAR 2025 WITH A TOTAL PROJECTED INCOME OF EIGHTY NINE MILLION FOUR HUNDRED TWENTY SIX THOUSAND FOUR HUNDRED EIGHTY FIVE PESOS AND 66/100 CTVS. ONLY ( Php 89,426,485.66) AND THE TOTAL APPROPRIATIONS FOR OPERATION AND MAINTENANCE EXPENSES , GENDER AND DEVELOPMENT , CAPITAL EXPENDITURES, DEBT SERVICING, DISASTER RISK REDUCTION AND MANAGEMENT PLAN AND OTHER STATUTORY OBLIGATIONS IN THE AMOUNT OF EIGHTY NINE MILLION FOUR HUNDRED TWO THOUSAND FOUR HUNDRED NINE PESOS AND 40/100 CTVS. ONLY (Php 89,402,409.40)**

Whereas, Bayugan Water District in its thrust to provide excellent water services to the populace of Bayugan City must have its sets of goals in order to successfully attain its targets;

Whereas, to ensure effective and efficient delivery of basic services, fiscal management shall be properly accorded to answer the needs of its operation;

Whereas, the District has allocated 5% of the gross revenue of the total service income intended for the Gender and Development activities in consonance with the mandate of RA 9710 which states that *“The cost of implementing GAD programs shall be the agency’s or the local government unit’s GAD budget which shall be at least five percent ( 5%) of the agency’s or the local government unit’s total budget appropriations.”*


Whereas, the District has also allocated not less than 5% of the gross revenue of the total service income intended for Disaster Risk Reduction and Management Plan (DRRMP) as required by RA10121 known as the *“Philippine Disaster Risk Reduction and Management Act of 2010”*.;

Whereas, formulation of annual budget for the year must be appropriately presented to serve as the legitimate guide in the disbursement of funds.

**NOW THEREFORE, be it RESOLVED, as it is HEREBY RESOLVED TO APPROVE THE ANNUAL CORPORATE BUDGET OF BAYUGAN WATER DISTRICT (BYG-WD) FOR CALENDAR YEAR 2025 WITH A TOTAL PROJECTED INCOME OF EIGHTY NINE MILLION FOUR HUNDRED TWENTY SIX THOUSAND FOUR HUNDRED EIGHTY FIVE PESOS AND 66/100 CTVS. ONLY ( Php 89,426,485.66) AND THE TOTAL APPROPRIATIONS FOR OPERATION AND MAINTENANCE EXPENSES , GENDER AND DEVELOPMENT , CAPITAL EXPENDITURES, DEBT SERVICING, DISASTER RISK REDUCTION AND MANAGEMENT PLAN AND OTHER STATUTORY OBLIGATIONS IN THE AMOUNT OF EIGHTY NINE MILLION FOUR HUNDRED TWO THOUSAND FOUR HUNDRED NINE PESOS AND 40/100 CTVS. ONLY (Php 89,402,409.40)**

**WHEREBY REVENUES AND APPROPRIATIONS SHALL BE DISTRIBUTED TO THE FOLLOWING ACCOUNTS:**



	<b>BAYUGAN WATER DISTRICT</b> Bayugan City, Agusan del Sur  <b>BOARD RESOLUTION APPROVING THE          ANNUAL CORPORATE BUDGET OF BAYUGAN          WATER DISTRICT FOR CALENDAR YEAR 2025</b>		Type of Document	Resolution
			Revision No.	00
			Effective Date	November 25, 2024
	Document Code	QR-BOD-BR	Page No.	2 of 5

## SECTION 1. ESTIMATED INCOME AND OTHER REVENUES

4-02-02-090-01	Metered Sales	P	77,618,280.66
4-02-02-990-03	Meter Rental		5,625.00
4-02-02-210	Interest Income		10,000.00
4-02-02-230	Fines and Penalties-Business Income		3,500,000.00
4-06-01-040	Sale of Unserviceable Property		200,000.00
4-02-02-990-01	Miscellaneous Service Revenue		<u>8,092,580.00</u>
<b>TOTAL INCOME AND OTHER REVENUES</b>		<b>P</b>	<b>89,426,485.66</b>

## SECTION 2. ESTIMATED EXPENSES

### SALARIES AND WAGES ( REGULAR)


5-01-01-010-01	Source of Supply Exp.-Operation Supervision		2,499,840.00
5-01-01-010-03	Source of Supply Exp. – Maint. Supervision		443,268.00
5-01-01-010-07	Transmission and Dist. – Maint. Supervision		220,812.00
5-01-01-010-10	Cust. Account Expense-Cust. Records and Coll.		430,980.00
5-01-01-010-11	Administrative and General Salaries		<u>5,413,620.00</u>
<b>SUB- TOTAL</b>		<b>P</b>	<b>9,008,520.00</b>

### SALARIES AND WAGES ( CASUAL/ CONTRACTUAL)

5-01-01-020-06	Water Treatment Expenses – Operation Labor		918,840.00
5-01-01-020-07	Transmission and Dist. – Maint. Supervision		620,928.00
5-01-01-020-08	Customer Accounts Expense- Supervision		198,744.00
5-01-01-020-09	Cust. Account Expense-Meter Reading		1,642,680.00
5-01-01-020-11	Administrative and General Salaries		<u>2,076,360.00</u>
<b>SUB- TOTAL</b>		<b>P</b>	<b>5,457,552.00</b>

### PUMPING EXPENSES

5-02-09-010-2	Purchased Water		624,000.00
5-02-09-010-07	Power or Fuel Purchase for Pumping		7,312,000.00
5-02-13-990-3	R & M – Pumping Equipment		<u>200,000.00</u>
<b>SUB- TOTAL</b>		<b>P</b>	<b>8,136,000.00</b>

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			Revision No.	00
			Effective Date	November 25,2024
	Document Code	QR-BOD-BR	Page No.	3 of 5

### SOURCE OF SUPPLY

5-02-13-040-1	R & M - Source of Supply Plant & Struct. & Imp	110,000.00
5-02-13-030-3	R & M – Springs and Tunnels	406,000.00
5-02-13-030-4	R & M – Wells	<u>2,825,000.00</u>
SUB- TOTAL		P 3,341,000.00


### WATER TREATMENT

5-02-09-010-8	Water Treatment Operation Expense	501,800.00
5-02-03-130	Chemicals and Filtering Supplies Expenses	<u>2,033,375.00</u>
SUB- TOTAL		P 2,535,175.00

### ADMINISTRATIVE AND GENERAL SALARIES

5-01-02-010	Personnel Economic Relief Allowance	528,000.00
5-01-02-020	Representation Allowance	474,000.00
5-01-02-030	Transportation Allowance	474,000.00
5-01-02-040	Clothing/ Uniform Allowance	154,000.00
5-01-02-080	Productivity Incentive Allowance	110,000.00
5-01-02-140	Year End Bonus	1,501,420.00
5-01-02-150	Cash Gift	110,000.00
5-01-02-990	Other Bonuses and Allowances	154,000.00
5-01-03-010	Retirement and Life Insurance Premiums	1,081,022.40
5-01-03-020	Pag-ibig Contribution	52,800.00
5-01-03-030	Philhealth Contribution	214,273.50
5-01-03-040	Employees Compensation Insurance Premiums	26,400.00
5-01-04-030	Terminal Leave Benefits	1,085,355.50
5-01-02-100	Honoraria	721,500.00
5-02-01-010	Travelling Expenses – Local	565,000.00
5-02-02-010	Training Expenses	341,000.00
5-02-03-010	Office Supplies Expenses	371,000.00
5-02-03-020	Accountable Forms Expenses	1,000,000.00
5-02-03-080	Medical, Dental and Laboratory Expenses	50,000.00
5-02-03-090	Fuel, Oil and Lubricants	988,500.00
5-02-03-210	Semi Expandable -Machinery & Equip. Exp.	1,277,200.00
5-02-03-220	Semi-Expandable- Furniture & Fixt. & Books	125,000.00
5-02-03-990	Other Supplies and Materials Expenses	1,294,650.00



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			Revision No.	00
			Effective Date	November 25, 2024
	Document Code	QR-BOD-BR	Page No.	4 of 5

5-02-05-020	Electricity Expenses	840,000.00
5-02-05-030	Telephone Expenses	305,400.00
5-02-05-040	Internet Subscription Expenses	72,000.00
5-02-06-010	Cable , Satellite and Radio Expenses	10,000.00
5-02-06-030	Awards/Rewards Expenses	265,000.00
5-02-10-030	Indemnities	100,000.00
5-02-11-010	Extra Miscellaneous Expenses	100,000.00
5-02-11-020	Legal Services	270,000.00
5-02-11-030	Auditing Services	250,000.00
5-02-11-099	Consultancy Services	850,000.00
5-02-12-030	Other Professional Expenses	1,517,984.00
5-02-15-010	Security Services	916,000.00
5-02-15-020	Taxes, Duties and Licenses	2,010,000.00
5-02-15-030	Fidelity Bond	40,400.00
5-02-16-010	Insurance Expenses	353,000.00
5-02-99-010	Labor and Wages	398,000.00
5-02-99-020	Advert. Promotional and Marketing Expenses	325,000.00
5-02-99-030	Printing and Publication Expenses	47,000.00
5-02-99-040	Representation Expenses	2,982,640.00
5-02-99-060	Transportation and Delivery Expenses	25,000.00
5-02-99-080	Membership Dues and Cont. to Organi.	50,000.00
5-02-99-070	Subscription Expenses	1,051,000.00
5-02-03-080	Donations	242,000.00
5-03-01-040	Directors and Committee Members Fees	458,640.00
5-02-03-050	Food Supplies Expenses	540,000.00
5-03-01-040	Bank Charges	10,000.00
<b>SUB- TOTAL</b>		<b>P 26,728,185.40</b>

### REPAIR AND MAINTENANCE

5-02-13-030-8	R & M- Reservoir and Tanks	47,500.00
5-02-13-030-9	R & M - Trans and Dist. Mains	330,000.00
5-02-13-030-14	R & M - Hydrants	161,000.00
5-02-13-040-5	R & M - Admin. Structure and Improve	369,000.00
5-02-13-050	R & M - Machinery and Equipment	786,000.00
5-02-13-060	R & M - Transportation Equipment	530,000.00
5-02-13-070	R & M - Furnitures & Fixtures	40,000.00
5-02-13-990-4	R & M - Water Treatment Equipment	55,000.00
5-02-13-990-6	R & M - Communications Equipment	8,000.00
<b>SUB- TOTAL</b>		<b>P 2,326,500.00</b>

### **SECTION 3: CAPITAL OUTLAY**

1-06-05-020	Land	1,500,000.00
1-06-04-010	Buildings	800,000.00
1-06-03-110-15	Transmission and Distribution Mains	250,000.00

**BAYUGAN WATER DISTRICT**

Bayugan City, Agusan del Sur

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QR-BOD-BR

Type of  
Document

Resolution

Revision No.

00

Effective Date

November 25, 2024

Page No.

5 of 5

1-06-03-110-11	Services	6,920,016.00
1-06-03-110-12	Meters	2,780,000.00
1-06-03-110-13	Meter Installation	700,000.00
1-06-5-02	Office Equipment	2,620,000.00
1-06-06-010	Motor Vehicles	300,000.00
1-06-05-990	Other Machinery and Equipment	1,625,000.00
1-06-98-990-02	Power Operated Equipment	600,000.00
1-06-98-990-08	Tools, Shop and Garage Equipment	750,000.00
1-06-98-990-03	Pumping Equipment	1,730,000.00
1-08-01-020	Computer Software	1,090,000.00
	<b>SUB- TOTAL</b>	<b>P 21,665,016.00</b>

**SECTION 4: OTHER DISBURSEMENTS**

5-03-01-020	Interest Expense on Loans	10,204,461.00
	<b>SUB- TOTAL</b>	<b>P 10,204,461.00</b>

**TOTAL EXPENSES P 89,402,409.40****PROJECTED NET INCOME P 24,076.26**

**Section 5 : SPECIAL PROVISIONS** – that all Disbursements authorized hereof shall be subject to the availability of funds; **PROVIDED** that the same shall be in accordance to the existing auditing laws, rules and regulations; **PROVIDED FURTHER**, that revision, amendment and realignment of the items in the Annual Budget shall be subject to the approval of the Board of Directors of the Bayugan Water District (BYG-WD).

**RESOLVED FURTHER**, to let copies of this resolution be furnished to Local Water Utilities Administration (LWUA), Department of Budget and Management (DBM) , Commission on Audit and other concerned agencies for information, guidance and reference.

**APPROVED**, this 25<sup>th</sup> day of November 2024.

**ADOPTED**, this 25<sup>th</sup> day of November 2024 on motion of Dir. Gilda A. Bañosia, unanimously seconded and was approved.

**I HEREBY CERTIFY TO THE CORRECTNESS OF THE FOREGOING RESOLUTION WHICH WAS PASSED DURING BOARD MEETING ON THE 25<sup>th</sup> DAY OF NOVEMBER 2024.**

*Primitiva R. Salván*  
**PRIMITIVA R. SALVAN**  
Secretary, Board of Directors

Attested:

*Allan J. Santiago*  
**ALLAN J. SANTIAGO**  
Chairman of the Board of Directors