



Republic of the Philippines
TABACO CITY WATER DISTRICT

BREAKDOWN OF OPERATING EXPENSES BUDGET FOR BUDGET YEAR 2026

Acct. No.	Account Title	OGM	HRAGS	ACMB	CAD	CSDiv	WRPD	CMD	TOTAL
I. PERSONNEL SERVICES									
Salaries									
5-01-01-010	Salaries & Wages - Regular	4,156,092.00	5,389,638.00	4,639,266.00	6,571,608.00	4,791,660.00	7,815,324.00	6,720,528.00	40,084,116.00
5-01-01-020	Salaries & Wages - Casual/Contractual	-	676,440.00	506,136.00	946,368.00	479,148.00	840,288.00	1,076,880.00	4,525,260.00
Sub-total		4,156,092.00	6,066,078.00	5,145,402.00	7,517,976.00	5,270,808.00	8,655,612.00	7,797,408.00	44,609,376.00
Other Compensation									
5-01-02-010	Personnel & Economic Relief Allowance (PERA)	144,000.00	360,000.00	222,000.00	444,000.00	336,000.00	624,000.00	576,000.00	2,706,000.00
5-01-02-020	Representation Allowance (RA)	114,000.00	72,000.00	72,000.00	72,000.00	72,000.00	72,000.00	72,000.00	546,000.00
5-01-02-030	Transportation Allowance (TA)	114,000.00	72,000.00	72,000.00	72,000.00	72,000.00	72,000.00	72,000.00	546,000.00
5-01-02-040	Clothing/Uniform Allowance	42,000.00	105,000.00	63,000.00	126,000.00	98,000.00	182,000.00	168,000.00	784,000.00
5-01-02-080	Productivity Incentive Allowance	330,843.65	628,488.30	461,527.85	722,804.05	622,045.15	1,001,377.65	973,442.55	4,740,529.20
	PEI	30,000.00	75,000.00	45,000.00	95,000.00	70,000.00	130,000.00	120,000.00	565,000.00
	PBB	180,843.65	253,488.30	236,527.85	247,804.05	272,045.15	351,377.65	373,442.55	1,915,529.20
	SRI	120,000.00	300,000.00	180,000.00	380,000.00	280,000.00	520,000.00	480,000.00	2,260,000.00
5-01-02-100	Honoraria	-	126,000.00	-	-	-	-	-	126,000.00
5-01-02-130	Overtime & Night Pay	133,172.07	247,730.70	263,271.90	550,087.88	207,163.20	377,207.40	333,493.20	2,112,126.35
5-01-02-140	Year-end Bonus	351,313.00	508,719.00	419,562.00	653,407.00	440,858.00	721,403.00	649,845.00	3,745,107.00
5-01-02-150	Cash Gift	30,000.00	75,000.00	45,000.00	95,000.00	70,000.00	130,000.00	120,000.00	565,000.00
5-01-02-160	Mid-year bonus	341,369.00	502,294.00	416,068.00	599,589.00	437,610.00	721,199.00	649,723.00	3,667,852.00
5-01-02-170	Council/Board Members Allowances & Other Benefits	1,288,310.40	-	-	-	-	-	-	1,288,310.40
	Per diem	831,168.00	-	-	-	-	-	-	831,168.00
	Reimbursable expenses: GL travelling exp	41,558.40	-	-	-	-	-	-	41,558.40
	Performance Based Incentive - 2023	415,584.00	-	-	-	-	-	-	415,584.00
5-01-02-990	Other Bonuses & Allowances	48,000.00	-	24,000.00	48,000.00	-	-	-	120,000.00
Sub-total		2,937,008.12	2,697,232.00	2,058,429.75	3,382,887.93	2,355,676.35	3,901,187.05	3,614,503.75	20,946,924.95
Personnel Benefit Contributions									
5-01-03-010	Life & Retirement Insurance Contributions	498,731.04	727,929.36	617,448.24	902,157.12	632,496.96	1,038,673.44	935,688.96	5,353,125.12
5-01-03-020	PAG-IBIG Contributions	14,400.00	36,000.00	22,200.00	44,400.00	33,600.00	62,400.00	57,600.00	270,600.00
5-01-03-030	PHILHEALTH Contributions	88,520.40	151,651.95	126,285.96	187,949.40	131,770.20	216,390.30	194,935.20	1,097,503.41
5-01-03-040	ECC Contributions	7,200.00	18,000.00	11,100.00	22,200.00	16,800.00	31,200.00	28,800.00	135,300.00
5-01-03-050	Provident Fund Contributions	120,071.40	-	34,568.40	43,312.20	-	-	-	197,952.00
Sub-total		728,922.84	933,581.31	811,602.60	1,200,018.72	814,667.16	1,348,663.74	1,217,024.16	7,054,480.53
Other Personnel Benefits									
5-01-04-030	Terminal Leave Benefits	453,960.82	637,748.11	400,712.66	589,793.58	318,692.05	489,734.44	469,766.77	3,360,408.43
	Monetization	453,960.82	367,748.11	400,712.66	589,793.58	318,692.05	489,734.44	469,766.77	3,090,408.43
	TLB from retirement	-	270,000.00	-	-	-	-	-	270,000.00
5-01-04-990	Other Personnel Benefits	42,000.00	671,500.00	63,000.00	126,000.00	98,000.00	182,000.00	168,000.00	1,350,500.00
	Medical/Dental Benefits	42,000.00	105,000.00	63,000.00	126,000.00	98,000.00	182,000.00	168,000.00	784,000.00
	Service/Retirement Award	-	219,000.00	-	-	-	-	-	219,000.00
	Other Award-monetary	-	347,500.00	-	-	-	-	-	347,500.00
Sub-total		495,960.82	1,309,248.11	463,712.66	715,793.58	416,692.05	671,734.44	637,766.77	4,710,908.43
Total		8,317,983.78	11,006,139.42	8,479,147.01	12,816,676.23	8,857,843.56	14,577,197.23	13,266,702.68	77,321,689.91
II. MAINTENANCE AND OTHER OPERATING EXPENSES									
Travelling Expenses									
5-02-01-010	Travelling Expenses	522,400.00	209,200.00	-	276,480.00	293,280.00	378,000.00	552,000.00	2,231,360.00
	Official Business with LWUA and other	222,400.00	48,600.00	-	-	-	-	-	271,000.00
	Fare and accomodation of TUV Rheinland auditors for ISO 9001:2015	-	50,000.00	-	-	-	-	-	50,000.00
	NCR: Canvass	-	48,600.00	-	-	-	-	-	48,600.00
	Bicol Region: Canvass	-	14,000.00	-	-	-	-	-	14,000.00
	BIWADA Sportsfest	300,000.00	-	-	-	-	-	-	300,000.00
	Legazpi City	-	48,000.00	-	-	-	-	-	48,000.00
	Travel allowance of field personnel	-	-	-	276,480.00	293,280.00	378,000.00	552,000.00	1,499,760.00
5-02-01-020	Travelling Expenses - Foreign	500,000.00	-	-	-	-	-	-	500,000.00
Sub-total		1,022,400.00	209,200.00	-	276,480.00	293,280.00	378,000.00	552,000.00	2,731,360.00
Training and Scholarship Expenses									
5-02-02-010	Training Expenses	-	1,426,300.00	-	-	-	-	-	1,426,300.00
Supplies and Materials Expenses									
5-02-03-010	Office Supplies Expenses	-	146,396.40	86,899.75	276,593.17	79,607.52	72,520.22	58,348.03	720,365.09
5-02-03-020	Accountable Forms Expenses	-	-	43,000.00	432,000.00	-	-	-	475,000.00
	Checkbook-LBP	-	-	10,500.00	-	-	-	-	10,500.00
	Official Receipt (carbonless)	-	-	32,500.00	-	-	-	-	32,500.00
	OWBR (carbonless)	-	-	-	432,000.00	-	-	-	432,000.00
5-02-03-080	Medical, Dental & Laboratory Supplies Expenses	-	51,952.00	-	-	-	-	-	51,952.00
5-02-03-090	Gasoline, Oil, Lubricants & Other Fuel Expenses	-	1,950,000.00	-	-	-	-	-	1,950,000.00
5-02-03-130	Chemicals and Filtering Expenses	-	-	-	-	-	2,362,000.00	-	2,362,000.00
	Chlorine	-	-	-	-	-	2,320,000.00	-	2,320,000.00
	Lamotte	-	-	-	-	-	42,000.00	-	42,000.00
5-02-03-210	Semi-Expendable Machinery & Equipment Expenses	270,400.00	584,876.00	186,700.00	267,400.00	114,000.00	136,752.45	-	1,560,128.45
	OE:	-	-	-	-	-	-	-	-
	Electric fan/industrial fan	-	10,000.00	2,000.00	6,000.00	-	10,000.00	-	28,000.00
	Electric calculator	-	-	5,000.00	7,500.00	-	-	-	12,500.00
	Money/Bill Counter	-	-	-	4,000.00	-	-	-	4,000.00

Acct. No.	Account Title	OGM	HRAGS	ACMB	CAD	CSDiv	WRPD	CMD	TOTAL
	Money Detector			5,000.00					5,000.00
	ICT:								-
	GPS						20,000.00		20,000.00
	CPU				45,000.00	50,000.00			95,000.00
	AVR	1,100.00							1,100.00
	External Hard Drive			5,000.00	17,000.00		10,000.00		32,000.00
	Computer Monitor (spare)			14,000.00					14,000.00
	Computer Printer/Multifunctional Printer	15,000.00	30,000.00	20,000.00	60,000.00	24,000.00			149,000.00
	Scanner	40,000.00							40,000.00
	UPS - 650VA	4,400.00	15,000.00	10,000.00	6,000.00		10,000.00		45,400.00
	16GB DDR4	5,500.00							5,500.00
	Laptop Computer			98,000.00					98,000.00
	Desktop Computer Set		147,000.00	27,700.00	42,400.00	40,000.00	86,040.00		343,140.00
	Android Phone (for meter reading & group messaging)				30,000.00				30,000.00
	Android Printer/Bluetooth Printer				13,500.00				13,500.00
	Tablets	180,000.00							180,000.00
	Keyboard and mouse	4,400.00					712.45		5,112.45
	CCTV		207,876.00						207,876.00
	QR Code Scanner (Zebra Brand)				36,000.00				36,000.00
	Network Infrastructure Rehabilitation		150,000.00						150,000.00
	OME:								-
	Miscellaneous equipment/tools (set)	20,000.00	25,000.00						45,000.00
5-02-03-220	Semi-Expendable Furniture and Fixtures Expenses	17,000.00	149,000.00	31,000.00	9,000.00	6,000.00	4,000.00	-	216,000.00
	Window Blinds								-
	Office Table								-
	Office Sofa/ Couch								-
	Steel Cabinet	10,000.00	30,000.00	12,000.00					52,000.00
	Swivel Chair - Ordinary	7,000.00	30,000.00	16,000.00	7,000.00	6,000.00	4,000.00		70,000.00
	Visitor Chairs		10,000.00	3,000.00	2,000.00				15,000.00
	Gang chair		30,000.00						30,000.00
	Customer chair		9,000.00						9,000.00
	Mobile Pedestal		10,000.00						10,000.00
	Furniture for Employee's Lounge		30,000.00						30,000.00
5-02-03-270	Supplies and Materials for Water Systems Operations Expenses				-	239,365.00	1,800,000.00	7,340,000.00	9,379,365.00
	Water Meters					-	600,000.00	1,440,000.00	2,040,000.00
	Fittings for installation of new connection					-		4,800,000.00	4,800,000.00
	Fittings for reconnection of service connection					239,365.00			239,365.00
	Fittings for repairs and restoration					-		1,100,000.00	1,100,000.00
	Repainting of structures						100,000.00		100,000.00
	Hydrants, Air Release Valves, Gate Valves, STCs - Repairs and Replacement						600,000.00		600,000.00
	Maintenance of Water Treatment (Drums, Hose, Faucets, Chlorinators)						100,000.00		100,000.00
	Maintenance of General Plant						300,000.00		300,000.00
	Control valve and misc						100,000.00		100,000.00
5-02-03-990	Other Supplies Expenses (c/o APP-CSE and others)	-	409,000.00	3,596.78	257,900.00	31,500.00	562,400.00	100,000.00	1,364,396.78
	Emergency Response Team Fund						50,000.00		50,000.00
	Chemical Solution Tank						24,000.00		24,000.00
	PPEs					18,900.00	38,400.00		57,300.00
	Fire Hose						400,000.00		400,000.00
	Pipe Wrenches and other tools					12,600.00		100,000.00	112,600.00
	Other supplies		409,000.00	3,596.78	257,900.00		50,000.00		720,496.78
Sub-total		287,400.00	3,291,224.40	351,196.53	1,242,893.17	470,472.52	4,937,672.67	7,498,348.03	18,079,207.32
Utility Expenses									
5-02-04-020	Electricity Expenses		288,000.00				11,781,540.00		12,069,540.00
Communication Expenses									
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
Confidential, Intelligence, Extraordinary and Miscellaneous Expenses									
5-02-10-030	Extraordinary and Miscellaneous Expenses	164,076.00							164,076.00
Professional Services									
5-02-11-010	Legal Services	180,000.00	276,000.00	-	-	-			456,000.00
	Retainer's fee	180,000.00							180,000.00
	Notarial fees		24,000.00						24,000.00
	Other legal fees		252,000.00						252,000.00
5-02-11-020	Auditing Services	104,720.00	-	200,000.00	-	-			304,720.00
	COA Annual Audit			200,000.00					200,000.00
	ISO 9001:2015 Certification 2nd Surveillance Audit	104,720.00							104,720.00
5-02-11-030	Security Services		5,643,341.76						5,643,341.76
5-02-11-990	Other Professional Services	500,000.00							500,000.00
Sub-total		784,720.00	5,919,341.76	200,000.00	-	-	-	-	6,904,061.76
Repairs and Maintenance									
5-02-13-020	Repairs and Maintenance - Land Improvements						100,000.00	-	100,000.00
5-02-13-030	Repairs and Maintenance - Infrastructure Assets	550,724.00	-	-	-	-	1,842,992.00	1,642,166.00	4,035,882.00
	Watershed and Reforestation Program	200,000.00							200,000.00
	Salary of intake watchmen and laborers						1,238,960.00		1,238,960.00
	Salary J.O. Employees; OT of regular personnel	350,724.00					604,032.00	274,872.00	1,229,628.00

Acct. No.	Account Title	OGM	HRAGS	ACMB	CAD	CSDiv	WRPD	CMD	TOTAL
	Skilled laborer							549,744.00	549,744.00
	Labor cost for decommissioning, restoration works							817,550.00	817,550.00
5-02-13-040	Repairs & Maintenance - Buildings & Other Structures		500,000.00						500,000.00
5-02-13-050	Repairs & Maintenance - Machinery & Equipment	-	725,850.00	-	-	-	-	-	725,850.00
	Air conditioning units - PM		20,000.00						20,000.00
	Other office equipment - PM		10,000.00						10,000.00
	Air conditioning units and other OE - repair		55,000.00						55,000.00
	IT Equipment and Software - repair		58,000.00						58,000.00
	Firefighting Equipment and Accessories		32,850.00						32,850.00
	Other Machinery and Equipment		200,000.00						200,000.00
	Power Production Equipment (Gen Set)		350,000.00						350,000.00
5-02-13-060	Repairs & Maintenance - Motor Vehicles	-	514,570.00	-	-	-	-	-	514,570.00
	PM, repairs		300,000.00						300,000.00
	Exterior Tires								-
	Nissan Urvan		28,000.00						28,000.00
	Nissan Navara		46,200.00						46,200.00
	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								-
	Nissan Urvan		7,800.00						7,800.00
	Nissan Navara		7,800.00						7,800.00
	L300		7,800.00						7,800.00
	Tamaraw FX		5,610.00						5,610.00
	Boom Truck		8,250.00						8,250.00
	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		42,000.00						42,000.00
5-02-13-220	Repairs & Maintenance - Semi-expendable Furniture		15,000.00						15,000.00
Sub-total		550,724.00	1,809,420.00	-	-	-	1,942,992.00	1,642,166.00	5,945,302.00
Taxes, Insurance Premiums and Other Fees									
5-02-15-010	Taxes, Duties & Licenses	-	179,515.26	4,500.00					184,015.26
	Registration of motor vehicles								-
	Nissan Navara		3,150.00						3,150.00
	Nissan Urvan (NOK 171)		2,940.00						2,940.00
	Tamaraw FX (SCX 762)		2,835.00						2,835.00
	L300 Van (SFX 203)		3,150.00						3,150.00
	Boom Truck (SEH247)		4,200.00						4,200.00
	Motorcycles								-
	Honda TMX - SG9057		1,050.00						1,050.00
	SH8278 and 8279		2,100.00						2,100.00
	3 new		3,150.00						3,150.00
	Water Truck		8,085.00						8,085.00
	Corporate Cedula			4,500.00					4,500.00
	Real property tax of lots		107,095.26						107,095.26
	PPA permit		11,760.00						11,760.00
	Others		30,000.00						30,000.00
5-02-15-020	Fidelity Bond Premiums		30,375.00						30,375.00
5-02-15-030	Insurance Expense	-	481,777.58	-	-	-	-	-	481,777.58
	Insurance of motor vehicles								-
	Nissan Navara		10,752.00						10,752.00
	Nissan Urvan (NOK 171)		7,260.00						7,260.00
	Tamaraw FX (SCX 762)		4,400.00						4,400.00
	L300 Van (SFX 203)		5,250.00						5,250.00
	Boom Truck (SEH247)		5,830.00						5,830.00
	Motorcycles								-
	Honda TMX - SG9057		2,415.00						2,415.00
	SH8278 and 8279		4,830.00						4,830.00
	3 new		7,245.00						7,245.00
	Water Truck		23,100.00						23,100.00
	GSIS enhanced personal accident insurance		-						-
	Fire insurance c/o DBP		75,368.03						75,368.03
	Fire insurance c/o DBP		78,077.55						78,077.55
	Insurance-PPE		120,750.00						120,750.00
	materials and supplies		136,500.00						136,500.00
Sub-total		-	691,667.84	4,500.00	-	-	-	-	696,167.84
Other Maintenance & Other Operating Expenses									
5-02-99-010	Advertising Expenses	630,000.00	-	-	-	-	-	-	630,000.00
	Radio broadcast	150,000.00							150,000.00
	Marketing services	50,000.00							50,000.00
	Annual website domain and hosting fee	30,000.00							30,000.00
	Public relation services to barangays	300,000.00							300,000.00
	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	148,720.00	104,000.00	-	-	-	-	-	252,720.00
	Board meetings	79,200.00							79,200.00
	Executive and Management Meetings	14,520.00							14,520.00
	Various committee meetings		60,000.00						60,000.00

Acct. No.	Account Title	OGM	HRAGS	ACMB	CAD	CSDiv	WRPD	CMD	TOTAL
	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	55,000.00							55,000.00
5-02-99-040	Transportation & Delivery Expenses		2,000.00						2,000.00
5-02-99-050	Rent Expenses		240,000.00						240,000.00
5-02-99-060	Membership Dues & Contribution to Organizations	-	108,500.00	-	-	-	-	-	108,500.00
	PAWD		19,900.00						19,900.00
	PWWA and other dues		4,000.00						4,000.00
	BIWADA		84,600.00						84,600.00
5-02-99-070	Subscription Expenses	12,000.00	14,600.00	-	-	-	-	-	26,600.00
	newspaper		14,600.00						14,600.00
	Aquarius magazine	12,000.00							12,000.00
5-02-99-080	Donations	100,000.00	150,000.00	-	-	-	-	-	250,000.00
	Operating	100,000.00	150,000.00						250,000.00
5-02-99-990	Other Maintenance & Other Operating Expenses	150,000.00	1,650,680.00	150,480.00	165,528.00	-	388,000.00	-	2,504,688.00
	Sports uniform, paraphernalia, etc	150,000.00							150,000.00
	OJT Trainees/Immersion		315,000.00						315,000.00
	GAD-related activities		170,000.00						170,000.00
	Salary J.O. employees		355,680.00	150,480.00	165,528.00	-			671,688.00
	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						88,000.00		88,000.00
	Miscellaneous		330,000.00						330,000.00
Sub-total		1,040,720.00	2,279,780.00	150,480.00	169,528.00	-	388,000.00	-	4,028,508.00
	Total	3,850,040.00	16,047,934.00	706,176.53	1,730,901.17	763,752.52	19,428,204.67	9,692,514.03	52,219,522.92
	TOTAL OPERATING EXPENSES	12,168,023.78	27,054,073.42	9,185,323.54	14,547,577.40	9,621,596.08	34,005,401.90	22,959,216.71	129,541,212.83

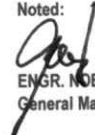
Prepared:


 ANNADEL B. GABITAN
 Sr. Corporate Budget Analyst

Checked & Verified:


 RAQUEL M. BARRINUEVO
 Division Manager - ACMB

Noted:


 ENGR. NOEL G. BIEN
 General Manager