



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF BUDGET AND MANAGEMENT  
GENERAL SOLANO STREET, SAN MIGUEL, MANILA

**CORPORATE OPERATING BUDGET**  
Fiscal Year 2025

**TO: SANTA MARIA WATER DISTRICT**

Your Corporate Operating Budget (COB) for FY 2025 per approved Santa Maria Water District Board Resolution No. 2024-70 dated December 9, 2024 amounting to **[FOUR HUNDRED EIGHTY NINE MILLION FOUR HUNDRED SIXTY FIVE THOUSAND (P 489,465,000.00)]**, submitted pursuant to Section 6 of Executive Order (EO) No. 518, series of 1979 and Section 19, Chapter 3, Book VI of EO No. 292, series of 1987, is hereby recommended for a total amount of **[FOUR HUNDRED EIGHTY ONE MILLION THREE HUNDRED NINETY FIVE THOUSAND (P 481,395,000.00)]**, details of which are shown below:

PARTICULARS	PROPOSAL (a)	RECOMMENDED (b)	VARIANCE (c=b-a)
<b>TOTAL SOURCES</b>	<b>P 489,465</b>	<b>P 489,465</b>	<b>P -</b>
Corporate Funds	489,465	489,465	-
National Government (NG) Subsidy		-	-
Domestic Borrowings			
<b>TOTAL USES</b>	<b>P 481,395</b>	<b>P 481,395</b>	<b>P -</b>
Personnel Services (PS)	101,335	101,335	a/ -
Maintenance & Other Operating Expenses (MOOE)	310,390	310,390	b/ -
Capital Outlays (CO)	69,670	69,670	c/ -
<b>Excess</b>	<b>P 8,070</b>	<b>P 8,070</b>	<b>P -</b>

**Footnotes:**

- a/ The recommended PS level is based on existing rates per prescribed guidelines and issuances.
- b/ The recommended MOOE level is computed considering the agency's absorptive capacity i.e., historical budget utilization rates (BURs) of at least three (3) immediately preceding years, and *(as applicable)* the latest report on expenditures of the current year and the doable programs, activities and projects of the LWD until the end of the
- c/ The recommended CO level considers the implementation-readiness of the projects and activities under the respective CO items, as well as the National Government support, as applicable.

**Notwithstanding the aforementioned variances in PS, MOOE, and CO, the SANTA MARIA WATER DISTRICT still has the flexibility to modify its utilization within the total DBM-reviewed budget level.**

Further, the following conditions shall be observed and complied with:

- All expenditures, whether for current operating expenditures or for COs, shall be made within the limits of available funds realized from corporate receipts, authorized corporate borrowings and NG budgetary support either in the form of subsidy, equity or loans outlay.

**SANTA MARIA WATER DISTRICT**  
CCC-310

**RECEIVED**

By: ALVIN P. POLICARPIO

Date: 2/4/2025

Time: 8:00 AM

No. 0225-0229

**TO: SANTA MARIA WATER DISTRICT**

2. Any increase in the approved principal COB in the course of the budget year, as may be warranted by additional corporate receipts, shall require the submission of a supplemental COB to cover the additional expenditures.
3. This approval shall not be construed as an authorization for specific expenditure items under PS which requires prior approval by the OP. **Disbursements for PS shall strictly observe pertinent compensation laws, rules and regulations**, including EO Nos. 7 and 24 dated September 8, 2010 and February 10, 2011, respectively and EO No. 150 for Government-Owned or-Controlled Corporations (GOCCs) covered by RA No. 10149. Such expenditures shall also be subject to relevant conditions under the GPs of the annual General Appropriations Act (GAA) or any specific law or approval of the President of the Philippines and/or Secretary of Budget and Management or the Governance Commission for GOCCs, as the case may be.
4. Disbursements for Extraordinary and Miscellaneous Expenses and other MOOE expenditures shall be subject to the relevant provisions of the annual GAA, among others.
5. For equipment outlays included in the Annual Procurement Program that require specific clearance/approval from the agencies concerned, the same shall be secured before acquisition thereof. Example: OP/Department of Budget and Management/Supervising Department for the purchase of MV, if any, in accordance with the provisions of the Budget Circular No. 2022-01 dated February 11, 2022 (Omnibus Guidelines on the Acquisition, Use, Rental, and Replacement of MVs), RA No. 9184 (Government Procurement Reform Act) and its Implementing Rules and Regulations, among others.
6. Electronic payment shall be observed in the disbursement of corporate and public funds. In case the same is impracticable, the GOCC shall be allowed to continue with the existing payment scheme.
7. Pursuant to AO No. 6 dated September 19, 2017, no irregular, unnecessary, extravagant, excessive and unconscionable expenses shall be incurred. Furthermore, existing laws, rules and regulations mandating the judicious and prudent use of government funds shall be observed.
8. It is understood that this review action does not authorize any item of expenditure that is prohibited by or inconsistent with the provisions of existing laws, rules and regulations.
9. Any and all officials or employees who will authorize, allow or permit, as well as those who are negligent in the performance of their duties and functions which resulted in the incurrence or payment of unauthorized and unlawful obligation or expenditure shall be personally liable to the government for the full amount committed or expended and subject to disciplinary actions in accordance with Section 43, Chapter 5 and Section 80, Chapter 7, Book VI of EO No. 292.

**Reviewed by:**



**JENINA M. PINEDA**

Acting Chief BMS

Date: FEB 03 2025



**ROSALIE C. ABESAMIS**

Director IV, DBM Regional Office III

Date: FEB 03 2025

cf: **The Chairman**  
Board of Directors, Santa Maria Water District

**The Resident Auditor**  
COA - Santa Maria Water District

**Board Resolution No. 2024-70**

FY 2025 Corporate Operating Budget

Date: December 9, 2024

**COB NO. ROIII-B-2025-0013**  
FEB 03 2025



**LWD: SANTA MARIA WATER DISTRICT  
PERFORMANCE REVIEW FOR COB  
FOR FY 2024**

**SCHEDULE II**

**A. PHYSICAL PERFORMANCE**

PROGRAM INDICATORS	ANNUAL TARGET	ACCOMPLISHMENT	REMARKS
Percentage of households with access to potable water againsts the total number of household within the coverage of the LWD	59.10%	66.72%	
Percentage of household connections receiving 24/7 supply of water	98.00%	98.00%	
Source Capacity of LWD to meet demands for 24/7 supply of water	1.5:1	1.5:1	
In compliance with DOH AO No. 2014-0027, LWDs among others, has been required to develop and implement Water Safety Plan (WSP) to ensure safe delivery of safe drinking water.	Implement DOH-approved and updated WSP	Implement DOH-approved and updated WSP	
Percentage of unbilled water to water production should not exceed 30%	14.00%	14.00%	
All water samples during the year should pass the physical chemical and microbiological tests as required by PNSDW 2017. Daily Chlorine residual requirement should be at least 0.3 ppm at the farthest point. In case the LWD is using chlorine dioxide, the allowable level should be at least 0.2 to 0.4 ppm	Maitain chlorine residual of at least 0.2ppm to 0.4ppm using chlorine dioxide and chlorine residual of at least 0.3ppm to 1.5ppm using calcium hypochlorite.	Maitain chlorine residual of at least 0.2ppm to 0.4ppm using chlorine dioxide and chlorine residual of at least 0.3ppm to 1.5ppm using calcium hypochlorite.	
Average response time in hours to restore service (major repair) when there are interruptions due to line breaks and/or production equipment , or facility breakdown as reflected in the updated Citizen's of Service Charter of SMWD	Response time to restore water service within 3.5 hours (210 mins) for minor repairs and 7 hours (420 mins) for major repairs	Response time to restore water service within 3.5 hours (210 mins) for minor repairs and 7 hours (420 mins) for major repairs	
Categories A, B and C=1 staff for every one hundred twenty (120) service connections	1:220	1:221	
Microbiological/Bacteriological Reports, Physical and Chemical Reports, and Chlorine Residual Reports	N/A	N/A	
Collection Efficiency (≥90%)	90.00%	90.00%	

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Positive Net Balance In Average Net Income for twelve (12) months	Positive net balance	Positive net balance	
Current Ration ( $\geq 1:5:1$ )	1.5:1	1.5:1	
Compliance "With RA No. 11032 or the Ease of Doing Business and Efficient Government Delivery Service Act of 2018"	N/A	N/A	
Percentage of Customer related complaints acted upon against received complaints	N/A	N/A	
Complaints through hotline #8888 acted upon 72 hours	100%	100%	100% complaints received acted upon
Complaints received through the WD customer service unit within the period prescribed under RA 11032 and other issuances	100%	100%	100% complaints received acted upon
Submission of reports in accordance to content and period of submission	Complied	Complied	

#### B. FINANCIAL PERFORMANCE

PARTICULARS	APPROVED COB	ACTUAL UTILIZATION	REMARKS
PS	77,096.00	80,013	Based on COB 2024 and Form 703-A
MOOE	295,251.00	229,157	Based on COB 2024 and Form 703-B
CO	407,702.00	242,538	Based on COB 2024 and Form 703-C
<b>Total</b>	<b>780,049</b>	<b>551,708</b>	

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GOCC under:

- DBM
- GCG

NG Budgetary Support:

- Asking
- Non-Asking

Particulars	In Thousand Pesos			Remarks																												
	Proposal	Recommendation	Variance																													
<b>Sources of Funds</b>																																
The sources of funds are derived from the following:																																
1. Operating Revenue	P 455,790	P 455,790	P -	Itemize GOCC's sources of funds such as <b>corporate receipts</b> , <b>authorized corporate borrowings</b> , and <b>National Government budgetary support</b> (current year General Appropriations Act (GAA) and prior year's unutilized allotment as authorized in its Special Provision)																												
2. Other Revenues	P 33,675	P 33,675	P -																													
<b>Total Sources</b>	<b>P 489,465</b>	<b>P 489,465</b>	<b>P -</b>																													
<b>Uses of Funds</b>																																
Personnel Services (PS)	P 101,335	P 101,335	P -	- For GOCCs under the coverage of the GCG, <b>PS is recommended as proposed</b> , provided that the PS requirements is based on the approved Compensation and Position Classification System (CPCS) as governed by EO 150 and its IRR, while other specific benefits is in accordance with the applicable CPCS issuances on the matter.																												
For GOCCs under the coverage of DBM, PS shall be computed per separate schedules as follows:																																
1. Schedule I-A - Permanent Positions																																
2. Schedule I-B - Non-Permanent /Contractual Pos.																																
3. Schedule I-C - RATA																																
4. Schedule I-D- Per Diem																																
Maintenance & Other Operating Expenses (MOOE)	P 310,390	P 310,390	P -	- The recommended MOOE level is computed considering the agency's absorptive capacity: a. historical budget utilization rates (BURs) of at least three (3) immediately preceding years and apply the year with the highest BUR to compute the MOOE level for the year; and b. latest report on expenditures of the current year and the doable programs, activities and projects of the GOCC until the end of the year.																												
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Capital Outlay (CO)	P 69,670	P 69,670	P -	Supported by a Certification signed by the GOCC head that the proposed project/s are implementation-ready and will be completed within the fiscal year. For Multi-year projects, the same is supported by a Certificate of Budget Inclusion, duly approved by the Governing Board.																												
Investment Outlay																																
Loans Outlay	P 56,294	P 56,294																														
Investment Property Outlay	P -	P -																														
Land and Land Improvements Outlay	P 400	P 400																														
Infrastructure Outlay	P 2,340	P 2,340	P -																													
Buildings and Other Structures	P 508	P 508	P -																													
Machinery and Equipment Outlay	P 4,961	P 4,961	P -																													
Furniture and Fixtures, Books Outlay	P -	P -																														
Transportation Equipment	P 5,167	P 5,167																														
<b>Total</b>	<b>P 481,395</b>	<b>P 481,395</b>	<b>P -</b>	Transportation Equipment is evaluated in accordance with the provisions of Budget Circular No. 2022-1 dated February 11, 2022.																												