



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

CORPORATE OPERATING BUDGET (COB)

Fiscal Year (FY) 2021

TO: LAGUNA LAKE DEVELOPMENT AUTHORITY (LLDA)

Your COB for FY 2021 per Secretary's Certificate for Board Resolution Nos. 587 and 592 dated November 25, 2020 and April 21, 2021, respectively and Laguna de Bay Water Quality Management Area (LDBR WQMA) Board Resolution No. 5 dated June 23, 2021, submitted pursuant to Section 6 of Executive Order (EO) No. 518, series of (s.) 1979 and Section 19, Chapter 3, Book VI of EO No. 292, s. 1987 and as reiterated in Corporate Budget Circular (CBC) No. 22 dated December 1, 2016, is hereby approved for a total of **SIX HUNDRED THIRTY-SEVEN MILLION FOUR HUNDRED SEVENTY-THREE THOUSAND PESOS ONLY (P637,473,000)**, details of which are shown below:

Particulars	Proposal (a)	Approved (b)	Variance (c=a-b)
TOTAL SOURCES:	P 695,487,000	P 695,487,000	P -
Operating Revenue	389,260,000	389,260,000	-
WQMA Funds	76,293,000	76,293,000	-
Corporate Funds	79,934,000	79,934,000	-
National Government Subsidy	150,000,000	150,000,000	-
TOTAL USES:	P 695,487,000	P 637,473,000	P (58,014,000)
Personnel Services (PS)	169,193,000	157,401,000	(11,792,000) a/
Maintenance and Other Operating Expenses (MOOE)	389,838,000	343,616,000	b/ (46,222,000) c/
Capital Outlays (CO)	136,456,000	136,456,000	d/ -
Excess/(Shortfall)	P -	P 58,014,000	P (58,014,000)

Particulars	Amount	Remarks
a/ The variance in PS refers to overprovision for the following:		
Basic Salary	P 7,760,000	Rates computed based on the 4th tranche of SSL 4 per E.O. No. 201. The LLDA is covered by R.A. No. 10149, thus is excluded from the coverage of Salary Standardization Act of 2019 or SSL 5
Mid Year Bonus	641,000	
Year End Bonus	641,000	
Retirement and Life Insurance Premiums	931,000	
Hazard Pay	86,000	- Computed based on Joint Circular No. 1 dated July 15, 2016
ECIP	65,000	Based on applicable rates x number of authorized positions
Pag-Ibig Contributions	175,000	
Philhealth Contributions	1,493,000	Rates pursuant to DBM CL No. 2020-4 dated February 27, 2020
Total	P 11,792,000	
b/ The MOOE level was computed considering actual/audited expenses for the previous years and the effects of inflation, and actual expenses as of August 31, 2021, except for items covered by contracts which were recommended as proposed and Auditing Services which was based on the Commission on Audit (COA) assessment cost of audit fees.		
c/ The details of the MOOE variance are broken down as follows:		
Auditing Services	P 2,040,000	
Drugs and Medicines Expenses	2,869,000	
Fuel, Oil and Lubricants Expenses	2,834,000	
Semi-Expandable - Office Equipment	347,000	
Supplies and Materials - IT Equipment	2,838,000	
Supplies and Materials - Spare Parts	1,109,000	

