



# ANGAT WATER DISTRICT

269 M.A. Fernando St. Sta. Cruz, Angat, Bulacan  
Tel. No. (044) 671-1204 Fax No. (044)769-1529

Resolution No.26, s.2021

## TO ADOPT BUDGET FOR CY 2022

WHEREAS, the Angat Water District was created pursuant to Presidential Decree 198, as amended, otherwise known as Provincial Water Utilities Act of 1973, mandated with a vision, mission and goal of providing it's concessionaires with a safe, adequate and reliable water service at reasonable cost;

WHEREAS, the Angat Water District is a government owned and/or controlled corporation, which is independent, self-supporting, self-earning and does not receive any regular subsidy, grants and allocations from the government or any political representation, thus, all the resources should be managed carefully for the optimum utilization of its resources;

WHEREAS, the budget should be planned accordingly to attain its goal of providing a potable supply of water 24/7 to its concessionaires and attained the area coverage of 100%;

WHEREAS, the budget was based from previous year's expenditures and current market rate and with the following assumptions: 333 increase in service connections including new connections from barangays Banaban and Baybay, with a total of 11,693 active connections at the end of the year; Non Revenue Water is 20%; and collection efficiency is 95%;

WHEREAS, the presented 2022 budget will generate Php 100,000,950.43 net receipts: Php 68,365,194.66 from water sales, Php 3,535,755.77 from other receipts, Php 21,600,000.00 from 2021 –Approved 25M loan from LWUA (initial release was received on 2019), Php 6,500,000.00 from proposed loan;

WHEREAS, the estimated total expenditures is Php 109,897,423.93: Total Personal Services amounting to Php 32,231,540.39; Total Maintenance and Other Operating Expenses amounting to Php 35,266,056.65; Total Financial Expenses amounting to Php 1,380,880.04; Total Losses and Penalties amounting to Php 105,000.00; Loans Payable (LWUA) amounting to

Php 3,543,013.53; internally funded CAPEX amounting to Php 5,870,933.33; and loan funded CAPEX amounting to Php 31, 500,000.00;

WHEREAS, the total estimated Net Receipts is Php 1,603,526.50;

WHEREAS, after thorough assessment of each account, the Board found the proposed attached budget for 2022 fair and reasonable;

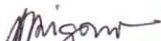
Now therefore, in view of the foregoing

Resolved, as it is hereby resolved, to adopt the budget for 2022 after the final review and signing of GM Arturo S. Torres and Chairman of the Board Engr. Francisco G. Vicente, in behalf of the Board of Directors, be approved.

Approved this 23<sup>rd</sup> day of December 2021.



ENGR. FRANCISCO G. VICENTE  
Chair



PRISCILLA P. RIGOROSO  
Secretary



ERLINDA W. CARPIO  
Member



WILFREDO C. SANTOS  
Member



LEONOR S. SARMIENTO  
Member



**ANGAT WATER DISTRICT**  
**Angat, Bulacan**  
**BUDGET FOR THE YEAR 2022**

	<b>BUDGET 2021</b>	<b>BUDGET 2022</b>	
<b>I. Beginning Balance</b>	6,500,000.00	11,500,000.00	
<b>Loan</b>	29,450,000.00	28,100,000.00	
<b>II. RECEIPTS</b>			
40202160 Generation, Transmission and Distribution Income (Metered Sales)	65,020,369.68	68,365,194.66	
40202090-02 Generation, Transmission and Distribution Income (Unmetered Sales)	5,000.00	5,000.00	
40202210 Interest Income	50,000.00	30,000.00	
40202990-01 Other Business and Service Income (Miscellaneous Service Revenue)	1,482,000.00	1,318,800.00	
40202230 Fines and Penalties - Business and Service Income (Penalty Charges)	1,950,611.09	2,050,955.77	
40201140 Fines and Penalties - Service Income (Illegal Connection)	10,000.00	6,000.00	
40202090-08 Other Income (Miscellaneous Non-Operating Revenues)	200,000.00	200,000.00	
40603990-01 Other Non-Operating Income (Miscellaneous Service Revenue)	35,000.00	10,000.00	
40501040 Gain on Sale of Property, Plant and Equipment	10,000.00	5,000.00	
40202161 Discounts	(132,000.00)	(90,000.00)	
<b>TOTAL RECEIPTS</b>	<b>68,630,980.77</b>	<b>71,900,950.43</b>	
<b>III. EXPENDITURES</b>			
<b>Personal Services</b>			
<b>Salaries and Wages</b>			
50101010 Salaries and Wages - Regular	13,559,516.00	15,695,148.00	15.75%
50101020 Salaries and Wages - Casual/Contractual	10,000.00	10,000.00	0.00%
<b>Total Salaries and Wages</b>	<b>13,569,516.00</b>	<b>15,705,148.00</b>	
<b>Other Compensation</b>			
50102010 Personnel Economic Relief Allowance (PERA)	988,000.00	1,200,000.00	21.46%
50102020 Representation Allowance	282,000.00	282,000.00	0.00%
50102030 Transportation Allowance	282,000.00	282,000.00	0.00%
50102040 Clothing and Uniform Allowance	400,000.00	450,000.00	12.50%
50102100 Honoraria (Directors' Fees and Remunerations)	651,456.00	651,456.00	0.00%
50102130 Other Personnel Benefits (Overtime & Holiday Pay/Night Differential)	900,000.00	800,292.61	-11.08%
50102140 Year-End Bonus	500,000.00	500,000.00	0.00%
50102990 Other Bonuses and Allowances	5,378,786.60	6,784,272.40	26.13%
<b>Total Other Compensation</b>	<b>9,382,242.60</b>	<b>10,950,021.01</b>	
<b>Personnel Benefit Contributions</b>			
50103010 Retirement and Life Insurance Premiums	1,733,508.00	1,883,417.76	8.65%
50103020 Pag-ibig Contributions	50,000.00	60,000.00	20.00%
50103030 Philhealth Contributions	330,000.00	235,424.37	-28.66%
50103040 Ecc Contributions	50,000.00	50,000.00	0.00%
50104030 Terminal Leave Benefits	1,575,238.82	1,500,729.24	-4.73%
50104990 Other Personnel Benefits (Rice/groceries/health)	1,466,800.00	1,846,800.00	25.91%
<b>Total Personnel Benefit Contributions</b>	<b>5,205,546.82</b>	<b>5,576,371.37</b>	
<b>Total Personal Services</b>	<b>28,157,305.42</b>	<b>32,231,540.39</b>	
<b>Maintenance and Other Operating Expenses</b>			
<b>Traveling Expenses</b>			
50201010 Travel Expenses - Local	85,000.00	233,000.00	174.12%
<b>Total Traveling Expenses</b>	<b>85,000.00</b>	<b>233,000.00</b>	
<b>Training and Scholarship Expenses</b>			
50202010 Training Expenses	350,000.00	420,000.00	20.00%
<b>Total Training and Scholarship Expenses</b>	<b>350,000.00</b>	<b>420,000.00</b>	
<b>Supplies and Materials Expenses</b>			
50203010 Office Supplies Expenses	190,609.84	255,882.36	34.24%
50203020 Accountable Forms Expense	288,270.81	262,155.87	-9.06%
50209090 Fuel, Oil and Lubricants Expenses	926,000.00	1,092,000.00	17.93%
50203130 Chemical and Filtering Supplies Expense	1,279,390.00	1,738,550.00	35.89%
50203210 Semi Expendable Machinery & Equipment Expenses	325,080.50	347,880.50	7.01%
50203220 Semi Expendable Furniture, Fixtures & Books Expenses	10,000.00	10,000.00	0.00%
50203230 Semi-Expendable Office Supplies Equipment Expenses	53,227.31	81,545.55	53.20%
50203990 Other Supplies and Materials Expenses	80,500.00	58,685.00	-27.10%
<b>Total Supplies and Materials Expenses</b>	<b>3,153,078.46</b>	<b>3,846,699.28</b>	

**Utility Expenses**

50204010	Water Expense	10,000.00	5,000.00	-50.00%
50204030	Electricity	13,374,028.75	14,146,023.94	5.77%
<b>Total Utility Expenses</b>		<u>13,384,028.75</u>	<u>14,151,023.94</u>	

**Communication Expenses**

50305020B	Telephone Expenses Mobile	50,000.00	54,000.00	8.00%
50305020A	Telephone Expenses Landline	64,000.00	72,000.00	12.50%
50205030	Internet Expenses	25,000.00	56,100.00	124.40%
50205040	Cable, Satellite, Telegraph and Radio Expenses	7,800.00	7,260.00	-6.92%
<b>Total Communication Expenses</b>		<u>146,800.00</u>	<u>189,360.00</u>	

**Awards/Rewards, Prizes and Indemnities**

50206010	Awards and Rewards	250,000.00	300,000.00	20.00%
<b>Total Awards/Rewards, Prizes and Indemnities</b>		<u>250,000.00</u>	<u>300,000.00</u>	

**Generation, Transmission and Distribution Expenses**

50209010-02	Purchase Water	3,960,000.00	4,800,000.00	21.21%
50209010-10	Miscellaneous Customer Accounts Expenses	3,921,033.65	3,442,107.39	-12.21%
<b>Total Generation, Transmission and Distribution Expenses</b>		<u>7,881,033.65</u>	<u>8,242,107.39</u>	

**Confidential, Intelligence and Extraordinary Expenses**

50210030	Extraordinary and Miscellaneous Expense	95,000.00	95,000.00	0.00%
<b>Total Confidential, Intelligence and Extraordinary Expenses</b>		<u>95,000.00</u>	<u>95,000.00</u>	

**Professional Services**

50211010	Legal Services	113,000.00	174,000.00	53.98%
50207010	Survey Expenses	100,000.00	100,000.00	0.00%
50211030	Consultancy Services	276,000.00	349,000.00	26.45%
50211020	Auditing Services	500,000.00	250,000.00	-50.00%
<b>Total Professional Services</b>		<u>989,000.00</u>	<u>873,000.00</u>	

**General Services**

50212030	Security Services	432,000.00	330,000.00	-23.61%
<b>Total General Services</b>		<u>432,000.00</u>	<u>330,000.00</u>	

**Repairs and Maintenance**

5021303-04	Repairs and Maintenance - Infrastructure Asset (Wells)	10,000.00	10,000.00	0.00%
50213030-08	Repairs and Maintenance - Infrastructure Asset (Reservoirs and Tanks)	20,000.00	20,000.00	0.00%
50213030-05	Repairs and Maintenance - Infrastructure Asset (Supply Mains)	35,000.00	35,000.00	0.00%
50213030-09	Repairs and Maintenance - Infrastructure Asset (Transmission and Distribution Mains)	40,000.00	75,000.00	87.50%
50213030-15	Repairs and Maintenance - Infrastructure Asset (Other Transmission and Distribution Mains)	20,000.00	20,000.00	0.00%
50213040-01	Repairs and Maintenance - Buildings and Other Structures (Source of Supply Plant Structures & Improvements)	65,000.00	65,000.00	0.00%
50213040-02	Repairs and Maintenance - Buildings and Other Structures (Pumping Plant Structures and Improvements)	275,000.00	300,000.00	9.09%
50213040-03	Repairs and Maintenance - Buildings and Other Structures (Water Treatment Structures and Improvement)	15,000.00	20,000.00	33.33%
50213040-04	Repairs and Maintenance - Buildings and Other Structures (Transmission and Distribution Structures and Improvements)	50,000.00	50,000.00	0.00%
50213040-05	Repairs and Maintenance - Buildings and Other Structures (Administrative Structures and Improvements)	50,000.00	50,000.00	0.00%
50219050-02	Repairs and Maintenance - Office Equipment	36,000.00	36,000.00	0.00%
50213050-03	Repairs and Maintenance - IT Equipment	207,000.00	210,000.00	1.45%
50213050-99	Repairs and Maintenance - Other Machinery and Equipment	35,000.00	50,000.00	42.86%
50213060-01	Repairs and Maintenance - Motor Vehicles	427,500.00	500,000.00	16.96%
50213990-02	Repairs and Maintenance - Other Property, Plant Equipment (Power Production Equipment)	242,017.42	150,000.00	-38.02%
50213990-03	Repairs and Maintenance - Other Property, Plant Equipment (Pumping Equipment)	330,000.00	350,000.00	6.06%
50213990-04	Repairs and Maintenance - Other Property, Plant Equipment (Water Treatment Equipment)	50,000.00	50,000.00	0.00%
50213990-07	Repairs and Maintenance - Other Property, Plant Equipment (Power Operated Equipment)	23,000.00	30,000.00	30.43%
50213990-08	Repairs and Maintenance - Other Property, Plant Equipment (Tools, Shop and Garage Equipment)	50,000.00	30,000.00	-40.00%
50213070	Repairs and Maintenance - Furniture and Fixtures	50,000.00	50,000.00	0.00%
<b>Total Repairs and Maintenance</b>		<u>2,030,517.42</u>	<u>2,101,000.00</u>	

**Financial Assistance/Subsidy**

50214990	Other Subsidies	30,000.00	40,000.00	33.33%
<b>Total Financial Assistance/Subsidy</b>		<u>30,000.00</u>	<u>40,000.00</u>	

**Taxes, Insurance Premiums and Other Fees**

50215010-01	Taxes, Duties and Licenses (Franchise Tax)	1,432,767.39	1,367,303.89	-4.57%
50215010-02	Taxes, Duties and Licenses (Real Property Tax)	82,500.00	90,750.00	10.00%
50215010-03	Taxes, Duties and Licenses (Regulatory Requirements Expenses)	60,332.69	69,630.69	15.41%
50215030	Insurance/Reinsurance Premiums	243,462.22	377,181.45	54.92%
<b>Total Taxes, Insurance Premiums and Other Fees</b>		<b>1,819,062.30</b>	<b>1,904,866.03</b>	

**Other Maintenance and Operating Expenses**

50299010	Advertising, Promotional and Marketing Expenses	60,000.00	120,000.00	100.00%
50299030	Representation Expenses	1,175,000.00	1,500,000.00	27.66%
50299050	Rent/Lease Expenses	30,000.00	10,000.00	-66.67%
50299060	Membership Dues and Contributions To Organizations	70,000.00	70,000.00	0.00%
50299070	Subscription Expenses	60,000.00	40,000.00	-33.33%
50299080	Donations	165,000.00	200,000.00	21.21%
50299990	Other Maintenance and Operating Expenses	520,000.00	600,000.00	15.38%
<b>Total Other Maintenance and Operating Expenses</b>		<b>2,080,000.00</b>	<b>2,540,000.00</b>	

**Total Maintenance and Other Operating Expenses**

<b>32,725,520.58</b>	<b>35,266,056.65</b>
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**Financial Expenses****Financial Expenses**

50301020	Interest Expenses (LWUA)	656,041.13	1,345,880.04	105.15%
50301040	Bank Charges	45,000.00	35,000.00	-22.22%
<b>Total Financial Expenses</b>		<b>701,041.13</b>	<b>1,380,880.04</b>	

**Total Financial Expenses**

<b>701,041.13</b>	<b>1,380,880.04</b>
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**Losses and Penalties****Losses**

50504090	Loss Of Assets	320,000.00	100,000.00	-68.75%
	Fines and Penalties	5,000.00	5,000.00	0.00%
<b>Total Losses and Penalties</b>		<b>325,000.00</b>	<b>105,000.00</b>	

**Total Losses and Penalties**

<b>325,000.00</b>	<b>105,000.00</b>
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Loans Payable (Capital Expense LWUA)  
 Capital Expenditures (CAPEX)  
 Contingency Fund

2,595,101.71	3,543,013.53
40,018,587.65	37,370,933.33
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**TOTAL EXPENDITURES**

<b>104,522,556.49</b>	<b>109,897,423.93</b>
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**NET RECEIPTS**

<b>58,424.28</b>	<b>1,603,526.50</b>
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PREPARED BY:

*by: b.*  
 RUBIE BIANCA S. IGNACIO, CPA  
 Division Manager

RECOMMENDED BY:

*K*  
 ARTURO S. TORRES  
 General Manager

BOARD ACTION:

APPROVED: RESOLUTION NO. 26, S. 2021

*Francisco G. Vicente*  
 ENGR. FRANCISCO G. VICENTE  
 Chairman