



ANGAT WATER DISTRICT

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

Resolution No.23, s.2022

TO ADOPT BUDGET FOR CY 2023

WHEREAS, the Angat Water District is a government owned and controlled corporation, created pursuant to Presidential Decree 198, as amended or otherwise known as Provincial Water Utilities Act of 1973;

WHEREAS, as mandated by PD 198, water districts are formed to provide safe, potable and economically viable water supply as well as wastewater treatment and disposal facilities;

WHEREAS, the district is independent, self-supporting, and self-sufficient receiving no government support in the form of subsidies and grants or allocations from any political representation, thus, its resources should be managed carefully to provide its concessionaires with the best service possible;

WHEREAS, the target set for 2023 is as follows: 575 new service connection, 20% non revenue water, and 95% collection efficiency in order to generate income to support operational and capital expenditures;

WHEREAS, the total capital expenditures amounting to P 37,037,505.25 will be financed through corporate budget and LWUA-approved loan. The banaban-baybay project is expected to be completed on the third quarter of 2023, the additional well in Paltok in the second quarter while Taboc filtration in the fourth quarter of 2023. These projects will increase the present service coverage area, and improve water service in the area;

WHEREAS, the budget presented P 33,527,877.66 for personal services; P 45,086,250.86 for maintenance and other operating expenses; P 770,518.92 for financial expenses; P 160,000.00 for losses and penalties; P 627,936.80 for loans payable (LWUA); and P 37,037,505.25 capital expenditures for a total of P 117,210,089.49 expenses, including desludging and treatment cost for septage management. This resulted in a 7% increase in total expenditures, and this was because of additional pumping stations, additional employees and inflation;

WHEREAS, the 2023 budget is expected to generate net receipts of P 8,311.01;

WHEREAS, after thorough assessment of each account, the Board found the proposed attached budget for 2023 fair and reasonable;

Now therefore, in view of the foregoing

Resolved, as it is hereby resolved, to adopt the budget for 2023 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.

Approved this 23rd day of December 2022.


ENGR. FRANCISCO G. VICENTE
Chair


ERLINDA V. CARPIO
Vice Chair


PRISCILLA P. RIGOROSO
Secretary


LEONOR S. SARMIENTO
Member


WILFREDO C. SANTOS
Member



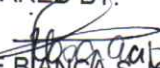
ANGAT WATER DISTRICT
Angat, Bulacan
BUDGET FOR THE YEAR 2023

	2022	NEW BUDGET (2023)
I. Beginning Balance	11,500,000.00	14,000,000.00
Loan	28,100,000.00	21,600,000.00
II. RECEIPTS		
40202160 Generation, Transmission and Distribution Income (Metered Sales)	68,365,194.66	69,306,687.60
40202090-02 Generation, Transmission and Distribution Income (Unmetered Sales)	5,000.00	-
40202210 Interest Income	30,000.00	5,000.00
40202990-01 Other Business and Service Income (Miscellaneous Service Revenue)	1,318,800.00	1,495,000.00
40202230 Fines and Penalties - Business and Service Income (Penalty Charges)	2,050,955.77	3,647,720.40
40201140 Fines and Penalties - Service Income (Illegal Connection)	6,000.00	10,000.00
40202090-08 Other Income (Miscellaneous Non-Operating Revenues)	200,000.00	250,000.00
40603990-01 Other Non-Operating Income (Miscellaneous Service Revenue)	10,000.00	5,000.00
40501040 Gain on Sale of Property, Plant and Equipment	5,000.00	5,000.00
Septage Income	-	7,013,992.50
40202161 Discounts	(90,000.00)	(120,000.00)
TOTAL RECEIPTS	<u>111,500,950.43</u>	<u>117,218,400.50</u>
III. EXPENDITURES		
Personal Services		
Salaries and Wages		
50101010 Salaries and Wages - Regular	15,695,148.00	16,587,786.60
50101020 Salaries and Wages - Casual/Contractual	10,000.00	10,000.00
Total Salaries and Wages	<u>15,705,148.00</u>	<u>16,597,786.60</u>
Other Compensation		
50102010 Personnel Economic Relief Allowance (PERA)	1,200,000.00	1,164,000.00
50102020 Representation Allowance	282,000.00	282,000.00
50102030 Transportation Allowance	282,000.00	282,000.00
50102040 Clothing and Uniform Allowance	480,000.00	370,000.00
50102100 Honoraria (Directors' Fees and Remunerations)	651,456.00	651,456.00
50102130 Other Personnel Benefits (Overtime & Holiday Pay/Night Differential)	1,050,292.61	1,285,351.88
50102140 Year-End Bonus	530,000.00	520,000.00
50102990 Other Bonuses and Allowances	6,784,272.40	6,613,719.76
Total Other Compensation	<u>11,260,021.01</u>	<u>11,168,527.63</u>
Personnel Benefit Contributions		
50103010 Retirement and Life Insurance Premiums	1,883,417.76	1,895,747.04
50103020 Pag-ibig Contributions	60,000.00	58,200.00
50103030 Philhealth Contributions	272,424.37	391,058.71
50103040 Ecc Contributions	50,000.00	58,200.00
50104030 Terminal Leave Benefits	1,900,729.24	1,903,357.67
50104990 Other Personnel Benefits (Rice/groceries/health)	1,099,800.00	1,455,000.00
Total Personnel Benefit Contributions	<u>5,266,371.37</u>	<u>5,761,563.43</u>
Total Personal Services	<u><u>32,231,540.39</u></u>	<u><u>33,527,877.66</u></u>
Maintenance and Other Operating Expenses		
Traveling Expenses		
50201010 Travel Expenses - Local	173,000.00	600,000.00
Total Traveling Expenses	<u>173,000.00</u>	<u>600,000.00</u>
Training and Scholarship Expenses		
50202010 Training Expenses	310,000.00	680,000.00
Total Training and Scholarship Expenses	<u>310,000.00</u>	<u>680,000.00</u>
Supplies and Materials Expenses		

50203010	Office Supplies Expenses		
50203020	Accountable Forms Expense	320,882.36	275,806.54
50203090	Fuel, Oil and Lubricants Expenses	197,155.87	283,800.00
50203130	Chemical and Filtering Supplies Expense	1,752,000.00	1,874,400.00
50203210	Semi Expendable Machinery & Equipment Expenses	1,438,550.00	1,654,510.00
50203220	Semi Expendable Furniture, Fixtures & Books Expenses	97,880.50	196,080.50
50203230	Semi-Expendable Office Supplies Equipment Expenses	10,000.00	69,300.00
50203270	Supplies and Materials for Water Systems Operations Expense	81,545.55	-
50203990	Other Supplies and Materials Expenses		3,773,656.70
Total Supplies and Materials Expenses		118,685.00	100,000.00
		<u>4,016,699.28</u>	<u>8,227,553.74</u>
Utility Expenses			
50204010	Water Expense		
50204030	Electricity	5,000.00	5,000.00
Total Utility Expenses		15,746,023.94	18,000,000.00
		<u>15,751,023.94</u>	<u>18,005,000.00</u>
Communication Expenses			
50305020B	Telephone Expenses Mobile		
50305020A	Telephone Expenses Landline	69,000.00	78,000.00
50205030	Internet Expenses	57,000.00	72,000.00
50205040	Cable, Satellite, Telegraph and Radio Expenses	26,100.00	42,000.00
Total Communication Expenses		7,260.00	7,680.00
		<u>159,360.00</u>	<u>199,680.00</u>
Awards/Rewards, Prizes and Indemnities			
50206010	Awards and Rewards		
Total Awards/Rewards, Prizes and Indemnities		150,000.00	200,000.00
		<u>150,000.00</u>	<u>200,000.00</u>
Generation, Transmission and Distribution Expenses			
50209010-02	Purchase Water		
50209010-10	Miscellaneous Customer Accounts Expenses	4,450,000.00	4,680,000.00
Total Generation, Transmission and Distribution Expenses		2,342,107.39	-
		<u>6,792,107.39</u>	<u>4,680,000.00</u>
Confidential, Intelligence and Extraordinary Expenses			
50210030	Extraordinary and Miscellaneous Expense		
Total Confidential, Intelligence and Extraordinary Expenses		136,000.00	135,600.00
		<u>136,000.00</u>	<u>135,600.00</u>
Professional Services			
50211010	Legal Services		
50207010	Survey Expenses	174,000.00	82,000.00
50211030	Consultancy Services	30,000.00	50,000.00
50211020	Auditing Services	269,000.00	790,400.00
	Other Professional Services	250,000.00	270,000.00
Total Professional Services		70,000.00	-
		<u>793,000.00</u>	<u>1,192,400.00</u>
General Services			
50212030	Security Services		
Total General Services		310,000.00	384,000.00
		<u>310,000.00</u>	<u>384,000.00</u>
Repairs and Maintenance			
5021303-04	Repairs and Maintenance - Infrastructure Asset (Wells)		
50213030-08	Repairs and Maintenance - Infrastructure Asset (Reservoirs and Tanks)	10,000.00	10,000.00
50213030-05	Repairs and Maintenance - Infrastructure Asset (Supply Mains)	40,000.00	40,000.00
50213030-09	Repairs and Maintenance - Infrastructure Asset (Transmission and Distribution Mains)	15,000.00	15,000.00
50213030-15	Repairs and Maintenance - Infrastructure Asset (Other Transmission and Distribution Mains)	35,000.00	35,000.00
	Repairs and Maintenance - Infrastructure Asset (Other Pumping Plant)	20,000.00	20,000.00
50213040-01	Repairs and Maintenance - Buildings and Other Structures (Source of Supply Plant Structures & Improvements)	13,000.00	14,000.00
50213040-02	Repairs and Maintenance - Buildings and Other Structures (Pumping Plant Structures and Improvements)	52,000.00	50,000.00
50213040-03	Repairs and Maintenance - Buildings and Other Structures (Water Treatment Structures and Improvement)	130,000.00	130,000.00
50213040-04	Repairs and Maintenance - Buildings and Other Structures (Transmission and Distribution Structures and Improvements)	20,000.00	20,000.00
50213040-05	Repairs and Maintenance - Buildings and Other Structures (Administrative Structures and Improvements)	50,000.00	50,000.00
		9,000.00	10,000.00

50219050-02	Repairs and Maintenance - Office Equipment	36,000.00	44,000.00
50213050-03	Repairs and Maintenance - IT Equipment	110,000.00	132,000.00
50213050-99	Repairs and Maintenance - Other Machinery and Equipment	30,000.00	30,000.00
50213060-01	Repairs and Maintenance - Motor Vehicles	450,000.00	412,500.00
50213990-02	Repairs and Maintenance - Other Property, Plant Equipment (Power Production Equipment)	195,000.00	330,000.00
50213990-03	Repairs and Maintenance - Other Property, Plant Equipment (Pumping Equipment)	210,000.00	250,000.00
50213990-04	Repairs and Maintenance - Other Property, Plant Equipment (Water Treatment Equipment)	5,000.00	5,000.00
50213990-07	Repairs and Maintenance - Other Property, Plant Equipment (Power Operated Equipment)	30,000.00	50,000.00
50213990-08	Repairs and Maintenance - Other Property, Plant Equipment (Tools, Shop and Garage Equipment)	10,000.00	10,000.00
	Repairs and Maintenance - Semi Expendable Machinery & Equipment (Office Equipment)	-	-
50213070	Repairs and Maintenance - Furniture and Fixtures	20,000.00	55,000.00
Total Repairs and Maintenance		1,490,000.00	1,712,500.00
Financial Assistance/Subsidy			
50214990	Subsidies - Others	40,000.00	40,000.00
Total Financial Assistance/Subsidy		40,000.00	40,000.00
Taxes, Insurance Premiums and Other Fees			
50215010-01	Taxes, Duties and Licenses (Franchise Tax)	1,482,303.89	1,632,368.01
50215010-02	Taxes, Duties and Licenses (Real Property Tax)	30,750.00	95,500.00
50215010-03	Taxes, Duties and Licenses (Regulatory Requirements Expenses)	209,630.69	91,130.69
50215030	Insurance/Reinsurance Premiums	377,181.45	348,518.42
Total Taxes, Insurance Premiums and Other Fees		2,099,866.03	2,167,517.12
Other Maintenance and Operating Expenses			
50299010	Advertising, Promotional and Marketing Expenses	40,000.00	50,000.00
50299030	Representation Expenses	2,200,000.00	2,200,000.00
50299050	Rent/Lease Expenses	10,000.00	5,000.00
50299060	Membership Dues and Contributions To Organizations	70,000.00	100,000.00
50299070	Subscription Expenses	40,000.00	840,000.00
50299080	Donations	85,000.00	85,000.00
50299990	Other Maintenance and Operating Expenses	1,400,000.00	3,582,000.00
Total Other Maintenance and Operating Expenses		3,845,000.00	6,862,000.00
Total Maintenance and Other Operating Expenses		36,066,056.65	45,086,250.86
Financial Expenses			
Financial Expenses			
50301020	Interest Expenses (LWUA)	255,880.04	735,518.92
50301040	Bank Charges	35,000.00	35,000.00
Total Financial Expenses		290,880.04	770,518.92
Total Financial Expenses		290,880.04	770,518.92
Losses and Penalties			
Losses			
50504090	Loss Of Assets	390,000.00	150,000.00
	Fines and Penalties	5,000.00	10,000.00
Total Losses and Penalties		395,000.00	160,000.00
Total Losses and Penalties		395,000.00	160,000.00
	Loans Payable (Capital Expense LWUA)	3,543,013.53	627,936.80
	Capital Expenditures (CAPEX)	37,370,933.33	37,037,505.25
	Contingency Fund		
TOTAL EXPENDITURES		109,897,423.93	117,210,089.49
NET RECEIPTS		1,603,526.50	8,311.01

PREPARED BY:



RUBIE BIANCA S. IGNACIO, CPA
Division Manager

RECOMMENDED BY:


ARTURO S. TORRES
General Manager

BOARD ACTION:

APPROVED: RESOLUTION NO. 23, S. 2022


ENGR. FRANCISCO G. VICENTE
Chairman

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