

# ANGAT WATER DISTRICT

269 M.A. FERNANDO ST., STA. CRUZ, ANGAT, BULACAN

TEL: (044) 671-1204 FAX: (044) 769-1529

# BUDGET 2025

Quality Management Systems ISO 9001:2015 CERTIFIED



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System  
ISO 9001:2015  
Certificate No. 15 000002831





# 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.2024

## TO ADOPT BUDGET FOR CY 2025

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 management;

WHEREAS, even though classified as GOCC, the water district received no funding from the government and should be operated in business-like transactions, hence, its resources should be carefully allocated and utilized in order to provide the best service to its concessionaires and to achieve its goal of 100% area coverage by 2025;

WHEREAS, the following targets are established in order to generate a sustainable income to sustain its operations and capital expenditures: additional 380 concessionaires, 20% non-revenue water, 95% collection efficiency, Septage Fee: P 2.21, and Effective Water Rate: P 24.60;

WHEREAS, the budget highlighted the following estimates:

Gross Income from Water Sales	79,814,621.34
Gross Income from Septage Management	5,111,309.33
Receipts from Grant and Loan	24,200,000.00
Total Personal Services	36,813,669.69
Total Maintenance and Operating Expenses (including Septage Expenses)	54,865,536.85
Total Financial Expenses	566,834.95
Total Losses and Penalties	55,000.00
CAPEX	26,752,252.50
Net Receipts	72,636.68

WHEREAS, after thorough assessment of each account, the Board of Directors found the proposed (attached) budget for 2025 fair and reasonable;

Now therefore, in view of the foregoing

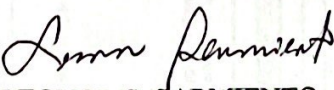
Resolved, as it is hereby resolved, to adopt the budget for 2025 after the final review and signing of GM Arturo S. Torres and Chairman of the Board, Engr. Francisco G. Vicente, on behalf of the Board of Directors.


Approved this 2<sup>nd</sup> day of December 2024.

  
ENGR. FRANCISCO G. VICENTE  
Chair

  
ERLINDA V. CARPIO  
Vice Chair

  
PRISCILLA P. RIGOROSO  
Secretary

  
LEONOR S. SARMIENTO  
Member

  
WILFREDO C. SANTOS  
Member



**CORPORATE STRATEGIC MEASURES**  
FY 2025

☐ Corporate Operating Budget  
☐ Budget Proposal

**DEPARTMENT:**

CORPORATION: ANGAT WATER DISTRICT

**I. CORPORATE PROFILE****A. Brief Statement of Corporate Objectives**

The AWD aims to expand as an organization, ensure a sustainable and reliable water supply, promote water conservation, improve sanitation thru seepage management, maintain water quality standards and implement efficient water management practices.

**B. Corporate Priorities for the Budget Year**

Prioritizing 100% water service area coverage; additional wells.

**C. Major Programs and Projects**

Construction of water supply system in areas not yet covered by the district.

**D. Linkages of Corporate Priorities/Programs/Projects with the National/Sectoral Development Plan, The Medium-Term Philippine Development Plan (MTPDP) and National Policy Pronouncements**

From the projects listed above, AWD will ensure the reliability and capacity of the water distribution systems. It will also keep raising awareness about responsible water use, sanitation and conservation.

**II. PERFORMANCE MEASUREMENT****PART A. FINANCIAL PERFORMANCE (In Thousand Pesos)**

Program/Sub-Program	GCG STRATEGIC MEASURES and GAA PERFORMANCE INFORMATION	FY 2022				FY 2023				CY 2024				FY 2025			
		Audited				Audited/Actual				Current Program /1				Proposed /2			
		NG Support	Borrowings	Corp. Funds	TOTAL	NG Support	Borrowings	Corp. Funds	TOTAL	NG Support	Borrowings	Corp. Funds	TOTAL	NG Support	Borrowings	Corp. Funds	TOTAL
I. General Administration and Support																	
	Salaries and Wages			15,447	15,447			16,099	16,099			17,292	17,292			19,053	19,053
	Other Compensation			9,596	9,596			9,597	9,597			7,325	7,325			11,972	11,972
	Personnel Benefit Contributions			1,919	1,919			2,009	2,009			2,357	2,357			2,943	2,943
	Other Personnel Benefits			1,793	1,793			1,544	1,544			1,676	1,676			2,846	2,846
	Travelling Expense - Local			150	150			139	139			129	129			550	550
	Training Expense			249	249			343	343			195	195			500	500
	Supplies and Materials			1,955	1,955			1,444	1,444			2,290	2,290			2,051	2,051
	Utility Expenses			-	-			319	319			319	319			408	408
	Communication Expenses			113	113			129	129			142	142			268	268
	Awards/Rewards, Prizes and Indemnities			87	87			61	61			46	46			130	130
	Confidential, Intelligence and Extraordinary Expenses			136	136			136	136			136	136			136	136
	Professional Services			675	675			1,119	1,119			743	743			1,116	1,116
	General Services			269	269			345	345			360	360			360	360
	Repair and Maintenance			110	110			167	167			58	58			213	213
	Subsidies - Others			22	22			23	23			9	9			35	35
	Taxes, Insurance Premiums and Other Fees			1,917	1,917			2,063	2,063			2,106	2,106			2,271	2,271
	Advertising, Promotional and Marketing Expenses			5	5			8	8			35	35			50	50
	Representation Expenses			1,821	1,821			1,765	1,765			2,106	2,106			2,200	2,200
	Rent/Lease Expenses			-	-			-	-			0	0			5	5



PART A. FINANCIAL PERFORMANCE (In Thousand Pesos)																	
Program/Sub-Program	GCG STRATEGIC MEASURES and GAA PERFORMANCE INFORMATION	FY 2022				FY 2023				CY 2024				FY 2025			
		Audited				Audited/Actual				Current Program /1				Proposed /2			
		NG Support	Borrowings	Corp. Funds	TOTAL	NG Support	Borrowings	Corp. Funds	TOTAL	NG Support	Borrowings	Corp. Funds	TOTAL	NG Support	Borrowings	Corp. Funds	TOTAL
	Membership Dues and Contributions to Organizations			63	63			69	69			134	134			100	100
	Subscription Expenses			26	26			26	26			0	0			90	90
	Donations			39	39			254	254			132	132			150	150
	Financial Expenses			234	234			133	133			134	134			354	354
	Depreciation			5,614	5,614			6,057	6,057				0			-	-
	Amortization			48	48			39	39			88	88			-	-
	Impairment Loss			10	10			12	12				0			-	-
	Losses			1	1			-	-			6,622	6,622			55	55
	Loans Payable (In House Car Financing)															213	213
	SUB-TOTAL I.			42,289	42,289			43,898	43,898			44,436	44,436			48,067	48,067
II. Support to Operations																	
	Supplies and Materials			478	478			429	429			194	194			515	515
	Repairs and Maintenance			619	619			1,736	1,736			503	503			2,001	2,001
	Capital Expenditures - Motor Vehicles			165	165			302	302			0	0	2,200		550	550
SUB-TOTAL II.				1,262	1,262			2,468	2,468			697	697	2,200		3,066	3,066
III. Operations																	
	Supplies and Materials			1,235	1,235			4,333	4,333			5,018	5,018			6,710	6,710
	Generation, Transmission and Distribution Expenses			6,379	6,379			4,440	4,440			8,050	8,050			9,000	9,000
	Other Maintenance and Operating Expenses			1,333	1,333			3,867	3,867			3,716	3,716			4,089	4,089
	Utilities Expenses			15,460	15,460			16,675	16,675			16,520	16,520			20,669	20,669
	Repairs and Maintenance			364	364			44	44			382	382			1,250	1,250
	Capital Expenditures (CAPEX)			3,192	3,192			19,691	19,691			8,500	8,500	21,340		2,662	2,662
SUB-TOTAL III.				27,963	27,963			49,050	49,050			42,185	42,185	21,340		44,380	44,380
TOTAL				71,514	71,514			95,415	95,415			87,318	87,318	23,540		95,513	119,053



**PART B. PHYSICAL PERFORMANCE**

STRATEGIC OBJECTIVES	GCG STRATEGIC MEASURES and GAA PERFORMANCE INFORMATION	VALIDATED BASELINE DATA		ACTUAL	TARGETS	PROPOSED
		FY 2022	FY 2023	FY 2024	FY 2025	CY 2024
	<b>MFO1</b>					
	<b>A. Water Facility Service Management</b>					
	Quality	88%	88%	88%	100%	100%
	PI 1: Percentage of households to potable water against the total number of households within Angat, Bulacan					
	Quantity	88%	88%	88%	100%	100%
	PI 2: Percentage of households to potable water against the total number of households within Angat					
	Timeliness	88%	88%	88%	100%	100%
	PI 3: Source Capacity of AWD to potable water against the total number of households within Angat					
	<b>MFO2</b>					
	<b>B. Water Distribution Service Management</b>					
	Quality	<20%	<20%	<20%	<20%	<20%
	PI 1: Percentage of unbilled water					
	Quantity	0.2-0.4ppm	0.2-0.4ppm	0.2-0.4ppm	0.2-0.4ppm	0.2-0.4ppm
	PI 2: Average deviation from PNSDW (chlorine residual requirements)					
	Timeliness	88%	88%	88%	100%	100%
	PI 3: Source Capacity of AWD to meet demands					

1/ Pertains to immediate year preceding the COB/Budget Proposal, to be adjusted with actual amounts.  
 2/ For COB submission purposes, amounts shall be adjusted to GAA Level for those with NG Subsidies.  
 For Budget Proposal purposes, amounts shall be as projected.

PREPARED BY:

*Shea Mae T. Sta Ana*  
 SHEA MAE T. STA ANA  
 ACCOUNTING PROCESSOR B

NOTED BY:

*Rubiano S. Tenacio*  
 RUBIANO S. TENACIO  
 DIVISION MANAGER B

APPROVED BY:

*Arturo S. Torres*  
 ARTURO S. TORRES  
 GENERAL MANAGER



**STATEMENT OF FINANCIAL POSITION**  
(In Thousand Pesos)  
FY 2025

☐ Corporate Operating Budget  
☐ Budget Proposal

Department:

Corporation: ANGAT WATER DISTRICT

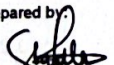
PARTICULARS	FY 2022 (Audited)	FY 2023 (Audited/Actual)	CY 2024 (Current Program ) 1/	FY 2025 (Proposed) 2/	Remarks
<b>ASSETS</b>					
<b>Current Assets</b>					
Cash and Cash Equivalents	8,862	7,720	7,185	73	
Investments (Comparative breakdown disclosed in the Notes to FS)	0	0	0	-	
Receivables (Comparative breakdown disclosed in the Notes to FS)	8,793	9,109	8,054	8,908	
Inventories	3,757	3,612	3,080	780	
Other Current Assets	136	127	95	259	
<b>Total Current Assets</b>	<b>21,548</b>	<b>20,567</b>	<b>18,413</b>	<b>10,019</b>	
<b>Non-Current Assets</b>					
Investments	-	-	0	-	
Investment Property	-	-	0	-	
Property, Plant and Equipment	102,967	105,982	106,531	126,422	(Comparative breakdown disclosed in the Notes to FS)
Biological Assets	-	0	0	-	
Intangible Assets	92	187	419	488	
Other Non-Current Assets	7,762	8,049	8,653	8,653	
<b>Total Non-Current Assets</b>	<b>110,821</b>	<b>114,218</b>	<b>115,603</b>	<b>135,563</b>	
<b>TOTAL ASSETS</b>	<b>132,369</b>	<b>134,785</b>	<b>134,017</b>	<b>145,583</b>	
<b>LIABILITIES</b>					
<b>Current Liabilities</b>					
Financial Liabilities (Comparative breakdown disclosed in the Notes to FS)	2,423	2,844	1,455	12,472	
Inter/Intra - Agency Payables	1,137	1,155	1,203	1,420	
Trust Liabilities	0	0	0	-	
Deferred Credits/Unearned Income	0	0	0	-	
Provisions	0	0	0	-	
Other Payables	1	1	1	0	
<b>Total Current Liabilities</b>	<b>3,562</b>	<b>4,001</b>	<b>2,660</b>	<b>13,892</b>	
<b>Non-Current Liabilities</b>					
Financial Liabilities (Comparative breakdown disclosed in the Notes to FS)	3,330	3,330	3,330	15,330	
Inter-Agency Payables	-	0	0	-	
Trust Liabilities	-	0	0	-	
Deferred Credits/Unearned Income	-	14	7	-	
Provisions	7,631	7,704	8,231	10,527	
Other Payables	-	0	0	-	
<b>Total Non-Current Liabilities</b>	<b>10,961</b>	<b>11,048</b>	<b>11,568</b>	<b>25,857</b>	
<b>TOTAL LIABILITIES</b>	<b>14,523</b>	<b>15,049</b>	<b>14,228</b>	<b>39,748</b>	
<b>NET ASSETS/EQUITY</b>					
Government Equity (Accumulated Surplus/(Deficit)) 3/	113,003	117,859	119,737	119,789	
Unrealized Gain/(Loss)	-	1,878	52	-13,954	
<b>TOTAL NET ASSETS/EQUITY</b>	<b>113,003</b>	<b>119,737</b>	<b>119,789</b>	<b>105,834</b>	
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>127,525</b>	<b>134,785</b>	<b>134,017</b>	<b>145,583</b>	

1/ Pertains to immediate year preceding the COB/Budget Proposal, to be adjusted with actual amounts.

2/ For COB submission purposes, amounts shall be adjusted to GAA Level for those with NG Subsidies.  
For Budget Proposal purposes, amounts shall be as projected.


3/ Statement of Changes in Net Assets/Equity shall be presented in the Notes to Financial Statements.

Prepared by:

  
**SHEELA MAE T. STA ANA**  
Accounting Processor B


**12/13/2024**  
Date

Noted by:

  
**RUBIE BIANCA S. IGNACIO**  
Division Manager B

**12/13/2024**  
Date

Approved by:

  
**ARTURO S. TORRES**  
General Manager

**12/13/2024**  
Date



**STATEMENT OF FINANCIAL PERFORMANCE**  
(In Thousand Pesos)

☐ Corporate Operating Budget  
☐ Budget Proposal

DEPARTMENT:

CORPORATION: ANGAT WATER DISTRICT

PARTICULARS	FY 2022 (Audited)	FY 2023 (Audited/Actual)	CY 2024 (Current Program ) 1/	FY 2025 (Proposed) 2/	Remarks
<b>I. REVENUES (Comparative details disclosed in Notes to FS)</b>					
Operating Revenues	72,999	77,295	78,870	84,906	
Other Revenues (Specify major items)	2	4	0	20	
<b>II. COST OF SALES (Comparative details disclosed in Notes to FS)</b>	-	-	-		
<b>III. GROSS PROFIT</b>	73,001	77,299	78,870	84,926	
<b>IV. CURRENT OPERATING EXPENSES</b>					
Personnel Services (DBM Forms 703-A/A2)	28,745	29,248	28,650	36,814	
Maintenance and Other Operating Expenses (DBM Form 703-B)	33,505	39,933	43,323	54,866	
Others	-	-	-	-	
Financial Expenses	234	133	134	354	
Non-cash Expenses	-	-	-	-	
Depreciation of fixed assets	5,614	6,057	6,622	6,702	
Amortization of deferred assets	48	39	88	90	
Other non-cash expenses	11	12	0	55	
<b>V. Surplus/(Deficit) from Current Operations</b>	-	-	-	-	
<b>VI. INCOME TAX</b>	4,844	1,878	52	-13,954	
<b>VII. NET PROFIT/(LOSS) AFTER INCOME TAX</b>					
Add/Deduct:					
Financial Assistance/Subsidy					
Sale of Assets					
Gains					
Losses					
<b>VIII. SURPLUS/(DEFICIT) FOR THE PERIOD</b>	4,844	1,878	52	-13,954	

1/ Pertains to immediate year preceding the COB/Budget Proposal, to be adjusted with actual amounts.

2/ For COB submission purposes, amounts shall be adjusted to GAA Level for those with NG Subsidies. For Budget Proposal purposes, amounts shall be as projected.

**CERTIFICATION**

We are confirming our commitment in implementing measures to enhance our corporate revenue generation and cost recovery to keep our financial viability as a government corporation, in compliance with Section 5(b) of the Presidential Decree No. 2029, s. 1986, and Section 1 of Executive Order No. 159, s. 1994, among others.

Prepared By:

Noted by:

Approved by:

SHEA MAE T. STA. ANA

12/13/2024

RUBIE BIANCA S. IGNACIO

12/13/2024

ARTURO S. TORRES

12/13/2024

Accounting Processor B

Date

Division Manager B

Date

General Manager

Date



**SUMMARY OF PERSONNEL SERVICES**  
(Amounts in Thousand Pesos Except Number of Positions)

<b>Department:</b>				
<b>Corporation: ANGAT WATER DISTRICT</b>				
PARTICULARS	FY 2022	FY 2023	CY 2024	FY 2025
	(Audited)	(Audited/Actual)	(Current Program) 1/	(Proposed) 2/
<b>STAFFING SUMMARY</b>				
<b>Board of Directors/Trustees</b>	-	-	-	-
Number of Positions	5	5	5	5
Amount	651	651	651	651
<b>TOTAL AUTHORIZED POSITIONS</b>	-	-	-	-
<b>Permanent</b>	-	-	-	-
Number of Positions	42	45	50	50
Amount	15,447	16,093	17,292	19,043
<b>Contractual</b>	-	-	-	-
Number of Positions				
Amount				
<b>Casual</b>	-	-	-	-
Number of Positions				
Amount				
<b>Total Number of Positions</b>	<b>47</b>	<b>50</b>	<b>55</b>	<b>55</b>
<b>Total Amount</b>	<b>16,099</b>	<b>16,744</b>	<b>17,943</b>	<b>19,694</b>
<b>SUMMARY OF SALARIES/WAGES AND OTHER COMPENSATION</b>				
<b>Salaries and Wages</b>	<b>15,447</b>	<b>16,099</b>	<b>17,292</b>	<b>19,053</b>
• Permanent	15,447	16,093	17,292	19,043
• Contractual	-	6	-	10
• Casual	-	-	-	-
<b>Standard Allowances</b>	<b>4,067</b>	<b>4,049</b>	<b>4,386</b>	<b>4,974</b>
• Personnel Economic Relief Allowance	1,024	1,064	1,118	1,200
• Uniform/Clothing Allowance	294	270	315	350
• Mid-year Bonus	1,276	1,246	1,336	1,533
• Year-end Bonus	1,248	1,249	1,372	1,641
• Cash Gift	225	220	245	250



PARTICULARS	FY 2022	FY 2023	CY 2024	FY 2025
	(Audited)	(Audited/Actual)	(Current Program) 1/	(Proposed) 2/
<b>Specific Purpose Allowances</b>	<b>5,518</b>	<b>5,547</b>	<b>2,939</b>	<b>6,999</b>
• Representation and Transportation Allowances	564	564	655	660
• Per Diem	-	-	-	-
• Honoraria	651	651	651	651
• Subsistence Allowance	-	-	-	-
• Night Shift Differentials	-	-	-	-
• Quarters Allowance	-	-	-	-
• Teller's Allowance	-	-	-	-
• Quarters Allowance	-	-	-	-
• (Add additional allowances/benefits, if any)	4,303	4,332	1,633	5,687
<b>Incentives and Benefits</b>	<b>107</b>	<b>126</b>	<b>16</b>	<b>550</b>
• Anniversary Bonus	-	-	-	-
• Rice Allowance	-	-	-	-
• Children's Allowance	-	-	-	-
• Meal Allowance	-	-	-	-
• Medical/Dental/Optical Benefits	-	-	-	-
• Longevity Pay	-	-	-	-
• (Add additional allowances/benefits, if any)	107	126	16	550
<b>Fixed Expenditures</b>	<b>1,919</b>	<b>2,009</b>	<b>2,357</b>	<b>2,943</b>
• Employees Compensation Insurance Premium	50	52	55	60
• Pag-IBIG Contribution	50	52	105	120
• PhilHealth Contribution	278	290	396	476
• Retirement and Life Insurance Premium	1,541	1,615	1,802	2,286
<b>Separation and Retirement Benefits</b>	<b>1,687</b>	<b>1,418</b>	<b>1,660</b>	<b>2,296</b>
• Terminal Leave	1,687	1,418	1,660	2,296
• Retirement Benefits	-	-	-	-
• (Add additional allowances/benefits, if any)	-	-	-	-
<b>GRAND TOTAL</b>	<b>28,745</b>	<b>29,248</b>	<b>28,650</b>	<b>36,814</b>

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2/ For COB submission purposes, amounts shall be adjusted to GAA Level for those with NG Subsidies.

For Budget Proposal purposes, amounts shall be as projected.

Prepared by:

  
**SHEA MAE T. STA. ANA**  
 Accounting Processor B

Noted by:

  
**RUBIE BIANCA S. IGNACIO**  
 Division Manager B

Approved by:

  
**ARTURO S. TORRES**  
 General Manager

Date: 12/13/2024

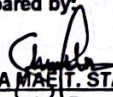
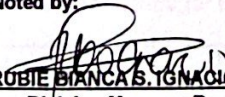
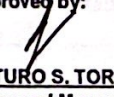
Date: 12/13/2024



**DETAILS OF MAINTENANCE AND OTHER OPERATING EXPENSES**  
(In Thousand Pesos)

DEPARTMENT: CORPORATION: ANGAT WATER DISTRICT					
PARTICULARS	FY 2022 (Audited)	FY 2023 (Audited/Actual)	CY 2024 (Current Program) 1/	FY 2025 (Proposed) 2/	Remarks
Travelling Expenses	150	139	129	550	
Training and Scholarship Expenses	249	343	195	500	
Supplies and Materials Expenses	3,667	6,206	7,503	9,275	
Utility Expenses	15,460	16,994	16,839	21,077	
Communication Expenses	113	129	142	268	
Awards/Rewards and Prizes	87	61	46	130	
Survey, Research, Exploration and Dev't Expenses	0	0	0	0	
Generation, Transmission and Distribution Expenses	6,379	4,440	8,050	9,000	
Confidential and Intelligence Expenses	0	0	0	0	
Extraordinary and Miscellaneous Expenses	136	136	136	136	
Professional Services	675	1,119	743	1,116	
General Services	269	345	360	360	
Repairs and Maintenance	1,093	1,947	943	3,464	
Financial Assistance/Subsidy	22	23	9	35	
Taxes, Insurance Premiums and Other Fees	1,917	2,063	2,106	2,271	
Labor and Wages	0	0	0	0	
Other Maintenance and Operating Expenses	3,287	5,988	6,122	6,684	
Disclose breakdown here	0	0	0	0	
Advertising, Promotional and Marketing Expenses	5	8	35	50	
Representation Expenses	1,821	1,765	2,106	2,200	
Rent/Lease Expenses	0	0	0	5	
Membership Dues and Contributions to Organizations	63	69	134	100	
Subscriptions Expenses	26	26	0	90	
Donations	39	254	132	150	
Other Maintenance and Operating Expenses	1,333	3,867	3,716	4,089	
Financial Expenses	0	0	0	0	
Management Supervision/ Trusteeship Fees	0	0	0	0	
Interest Expenses	0	0	0	0	
Guarantee Fees	0	0	0	0	
Bank Charges	0	0	0	0	
Commitment Fees	0	0	0	0	
Other Financial Charges	0	0	0	0	
<b>Total MOOE</b>	<b>33,505</b>	<b>39,933</b>	<b>43,323</b>	<b>54,866</b>	

1/ Pertains to immediate year preceding the COB/Budget Proposal, to be adjusted with actual amounts.  
2/ For COB submission purposes, amounts shall be adjusted to GAA Level for those with NG Subsidies. For Budget Proposal purposes, amounts shall be as projected.

Prepared by:	Noted by:	Approved by:
		
<b>SHEA MAE T. STA. ANA</b>	<b>RUBIE BIANCA S. IGNACIO</b>	<b>ARTURO S. TORRES</b>
Accounting Processor B	Division Manager B	General Manager
12/13/2024	12/13/2024	12/13/2024
Date	Date	Date



**CAPITAL OUTLAYS OBLIGATIONS, BY OBJECT OF EXPENDITURES**  
(In Thousand Pesos)

Department:

Corporation: ANGAT WATER DISTRICT

Particulars 1/	FY 2022 (Audited)	FY 2023 (Audited/Actual)	CY 2024 (Current Program) 2/	FY 2025 (Proposed) 3/	Remarks
Investment Outlay	0	0	0	0	
Loans Outlay	0	0	0	0	
Investment Property Outlay	0	0	0	0	
Land and Land Improvements Outlay	150	3,949	447	0	
Infrastructure Outlay	0	12,722	3,466	21,628	
Buildings and Other Structures	0	0	513	0	
Machinery and Equipment Outlay	3,042	2,557	3,960	1,960	
Transportation Equipment	165	302	0	2,750	
Furniture and Fixtures, Books Outlay	0	205	0	255	
Biological Assets Outlay	0	0	0	0	
Intangible Assets Outlay	0	258	115	160	
<b>TOTAL</b>	<b>3,357</b>	<b>19,994</b>	<b>8,500</b>	<b>26,752</b>	

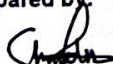
1/ Use separate sheet for the details of programs/projects for each object of expenditures

2/ Pertains to immediate year preceding the COB/Budget Proposal, to be adjusted with actual amounts.

3/ For COB submission purposes, amounts shall be adjusted to GAA Level for those with NG Subsidies.


For Budget Proposal purposes, amounts shall be as projected.

Prepared by:

  
**SHEELA MAE T. STA. ANA**  
Accounting Processor B


**12/13/2024**  
Date

Noted by:

  
**RUBIE BIANCA S. IGNACIO**  
Division Manager B

**12/13/2024**  
Date

Approved by:

  
**ARTURO S. TORRES**  
General Manager

**12/13/2024**  
Date



**STATEMENT OF CASH FLOWS**  
(In Thousand Pesos)

☐ Corporate Operating Budget  
☐ Budget Proposal

DEPARTMENT:

CORPORATION: ANGAT WATER DISTRICT

PARTICULARS	FY 2022 (Audited)	FY 2023 (Audited/Actual)	CY 2024 (Current Program ) 1/	FY 2025 (Proposed) 2/
<b>I. Cash flows from operating activities</b>				
<b>Inflows:</b>				
Cash generated from operations	2,958	2,551	2,675	937
Collection of receivables	72,127	74,692	77,107	78,874
Receipt of government subsidy	-	-	-	-
Other inflows	2,435	1,139	50	5,111
<b>Outflows:</b>				
Payment for salaries	12,126	10,742	11,967	20,913
Payment to suppliers	9,083	6,507	6,436	0
Payment of taxes	347	364	1,693	1,698
Other outflows	51,822	57,942	57,744	64,553
<b>Net cash provided by (used in) operating activities</b>	<b>4,142</b>	<b>2,826</b>	<b>1,991</b>	<b>-2,241</b>
<b>II. Cash flows from investing activities</b>				
<b>Inflows:</b>				
Proceeds from Sale of Investment Property	-	-	-	-
Proceeds from sale/disposal of PPE	-	-	-	-
Proceeds from Matured/Return of Investments	-	-	-	-
Cash receipts from sale of other assets	-	-	-	-
Other inflows	18,684	43,501	40,304	3
<b>Outflows:</b>				
Purchase of property, plant and equipment	3,014	4,063	2,418	27,167
Purchase of Investment Property	-	-	-	-
Purchase of Intangible Assets	-	-	-	-
Other outflows	18,948	43,300	40,280	4,155
<b>Net cash provided by (used in) investing activities</b>	<b>-3,278</b>	<b>-3,862</b>	<b>-2,394</b>	<b>-31,320</b>
<b>III. Cash flows from financing activities</b>				
<b>Inflows:</b>				
Receipt of government equity	-	-	-	-
Proceeds from loans, bonds, notes	-	-	0	14,200
Other inflows	19	5	0	10,000

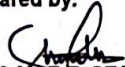


PARTICULARS	FY 2022 (Audited)	FY 2023 (Audited/Actual)	CY 2024 (Current Program ) 1/	FY 2025 (Proposed) 2/
<b>Outflows:</b>				
Payment of Long-Term Liabilities	2,182	11	0	-
Redemption of Bills/Bonds Issued	-	-	-	-
Payment of Interest Expense	-	-	-	-
Dividend payment	-	-	-	-
Other outflows	0	99	132	567
<b>Net cash provided by (used in) financing activities</b>	<b>-2,163</b>	<b>-105</b>	<b>-132</b>	<b>23,633</b>
<b>Net increase/(decrease) in cash and cash equivalents</b>				
Effects of Exchange Rate changes on Cash and cash equivalents	-	-	-	-
Cash and cash equivalents, beginning of the year	10,160	8,862	7,720	10,000
Cash and cash equivalents, end of year	8,862	7,720	7,185	73

1/ Pertains to immediate year preceding the COB/Budget Proposal, to be adjusted with actual amounts.


2/ For COB submission purposes, amounts shall be adjusted to GAA Level for those with NG Subsidies.  
For Budget Proposal purposes, amounts shall be as projected.

Prepared by:

  
**SHEELA M. STA. ANA**  
Accounting Processor B


**12/13/2024**  
Date

Noted by:

  
**RUBIE BIANCA S. IGNACIO**  
Division Manager B

**12/13/2024**  
Date

Approved by:

  
**ARTURO S. TORRES**  
General Manager

**12/13/2024**  
Date



**COMPARATIVE SOURCES OF FUNDS**  
(In Thousand Pesos)

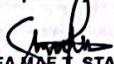
☐ Corporate Operating Budget  
☐ Budget Proposal

<b>DEPARTMENT:</b>				
<b>CORPORATION: ANGAT WATER DISTRICT</b>				
PARTICULARS	FY 2022 (Audited)	FY 2023 (Audited/Actual)	CY 2024 (Current Program ) 1/	FY 2025 (Proposed) 2/
<b>Corporate Funds</b>				
a. Corporate Income	96,223	121,887	120,136	84,926
b. Equity Contribution				
b.1 Private	-	-	-	-
Other Government Entity except the				
b.2 National Government	-	-	-	-
c. Others (Specify)				
Subtotal; Corporate Funds	96,223	121,887	120,136	84,926
<b>National Government Support</b>				
a. New General Appropriations				
a.1 Programmed				
1. Subsidy				
Operating				10,000
Programs/Projects				
2. Equity				
Subtotal	-	-	-	10,000
a.2 Unprogrammed Fund				
1. Loans Outlay				
2. Stock Dividend				
3. Others (specify)				
Subtotal	-	-	-	-
Subtotal; New General Appropriations	-	-	-	10,000
b. Automatic Appropriations				
b.1 Net Lending				
b.2 Tax Subsidy				
b.3 Conversion				
b.4 Special Account in the General Fund (specify)				
b.5 Others (specify)				
Subtotal; Automatic Appropriations	-	-	-	-
<b>Borrowings</b>				
a. Foreign Loan Availment				
b. Domestic Loans				14,200
c. Others				
Subtotal; Borrowings	-	-	-	14,200
<b>Total Sources</b>	96,223	121,887	120,136	109,126

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Prepared by:

  
**SHEELA MAE T. STA ANA**  
Accounting Processor B


12/13/2024  
Date

Noted by:

  
**RUBIE BIANCA S. IGNACIO**  
Division Manager B

12/13/2024  
Date

Approved by:

  
**ARTURO S. TORRES**  
General Manager

12/13/2024  
Date



## USES OF FUNDS BY EXPENSE CLASS

(In Thousand Pesos)

[✓] FY 2022 (Audited); [ ] FY 2023 (Audited/Actual); [ ] CY 2024 (Current Program) 1/; [ ] FY 2025 (Proposed) 2/

Corporate Operating Budget  
Budget Proposal

DEPARTMENT:

CORPORATION: ANGAT WATER DISTRICT

CORPORATION: ARRAY WATER DISTRICT																				
UACS CODE	COST STRUCTURE/ ACTIVITY/PROJECT	Key Code	Key Codes	NATIONAL GOVERNMENT SUBSIDY/ EQUITY AND/OR LOANS OUTLAY				CORPORATE BORROWINGS				CORPORATE FUNDS				GRAND TOTAL				
				PS	MOOE	CO	TOTAL	PS	MOOE	CO	TOTAL	PS	MOOE	CO	TOTAL	PS	MOOE	CO	TOTAL	
	TIER 1																			
	A. COST STRUCTURE																			
	I. General Administration and Support																			
	a. Salaries and Wages											15,447			15,447	15,447			15,447	
	b. Other Compensation											9,586			9,586	9,586			9,586	
	c. Personnel Benefit Contributions											1,919			1,919	1,919			1,919	
	d. Other Personnel Benefits											1,793			1,793	1,793			1,793	
	e. Traveling Expense - Local												150		150		150		150	
	f. Training Expense												249		249		249		249	
	g. Supplies and Materials																0			
	Office Supplies Expenses												310		310		310		310	
	Accountable Forms Expenses												190		190		190		190	
	Fuel, Oil and Lubricants Expenses												1,454		1,454		1,454		1,454	
	h. Communication Expenses												113		113		113		113	
	i. Awards/Rewards, Prizes and Indemnities												87		87		87		87	
	j. Confidential, Intelligence and Extraordinary Expenses												136		136		136		136	
	k. Professional Services												675		675		675		675	
	l. General Services												269		269		269		269	
	m. Repair and Maintenance																0			
	Repair and Maintenance - Office Equipment												16		16		16		16	
	Repair and Maintenance - IT Equipment												91		91		91		91	
	Repair and Maintenance - Furnitures and Fixtures												3		3		3		3	
	n. Subsidies - Others												22		22		22		22	
	o. Taxes, Insurance Premiums and Other Fees												1,917		1,917		1,917		1,917	
	p. Advertising, Promotional and Marketing Expenses												5		5		5		5	
	q. Representation Expenses												1,821		1,821		1,821		1,821	
	r. Membership Dues and Contributions to Organizations												63		63		63		63	
	s. Subscription Expenses												26		26		26		26	
	t. Donations												39		39		39		39	
	u. Financial Expenses												234		234		234		234	
	v. Depreciation												5,614		5,614		5,614		5,614	
	w. Amortization												48		48		48		48	
	x. Impairment Loss												10		10		10		10	
	y. Losses												1		1		1		1	
	SUB-TOTAL I.				0	0	0	0	0	0	0	0	28,746	13,644	0	42,289	28,746	13,644	0	42,289
	II. Support to Operations																			
	a. Supplies and Materials																			
	Other Supplies & Materials Expenses												125		125		125		125	
	Semi- Expendable Machinery & Equipment Expenses												345		345		345		345	
	Semi-Expendable Furniture, Fixture & Books Expenses												8		8		8		8	



UACS CODE	COST STRUCTURE/ ACTIVITY/PROJECT	Key Code	Key Codes	NATIONAL GOVERNMENT SUBSIDY/ EQUITY AND/OR LOANS OUTLAY				CORPORATE BORROWINGS				CORPORATE FUNDS				GRAND TOTAL			
				PS	MOOE	CO	TOTAL	PS	MOOE	CO	TOTAL	PS	MOOE	CO	TOTAL	PS	MOOE	CO	TOTAL
	<b>b. Repair and Maintenance</b>														0				
	Repair and Maintenance - Buildings and Other Structures (Source of Supply Plant Structures)												12		12		12		12
	Repair and Maintenance - Buildings and Other Structures (Pumping Plant Structures and Improvements)												159		159		159		159
	Repair and Maintenance - Other Machinery and Equipment												2		2		2		2
	Repair and Maintenance - Motor Vehicles												447		447		447		447
	<b>c. Capital Expenditures - Motor Vehicles</b>													165	165			165	165
	<b>SUB-TOTAL II.</b>			0	0	0	0	0	0	0	0	0	1,097	165	1,262	0	1,097	165	1,262
	<b>III. Operations</b>																		
	<b>a. Supplies and Materials</b>																		
	Chemical and Filtering Supplies Expenses												1,235		1,235		1,235		1,235
	<b>b. Generation, Transmission and Distribution Expenses</b>																		
	Purchase Water												4,336		4,336		4,336		4,336
	Miscellaneous Customer Accounts Expenses												2,044		2,044		2,044		2,044
	<b>c. Utilities Expenses</b>																		
	Electricity												15,460		15,460		15,460		15,460
	<b>d. Other Maintenance and Operating Expenses</b>												1,333		1,333		1,333		1,333
	<b>e. Repairs and Maintenance</b>																		
	Repair and Maintenance - Infrastructure Asset (Other Pumping Plant)												12		12		12		12
	Repair and Maintenance - Infrastructure Asset (Reservoirs and Tanks)												30		30		30		30
	Repair and Maintenance - Infrastructure Asset (Transmission and Distribution Mains)												13		13		13		13
	Repair and Maintenance - Infrastructure Asset (Other Transmission and Distribution Mains)												3		3		3		3
	Repair and Maintenance - Buildings and Other Structures (Transmission and Distribution Structures and Improvement)												5		5		5		5
	Repair and Maintenance - Other Property, Plant Equipment (Power Production Equipment)												187		187		187		187
	Repair and Maintenance - Other Property, Plant Equipment (Pumping Equipment)												112		112		112		112
	Repair and Maintenance - Other Property, Plant Equipment (Power Operated Equipment)												3		3		3		3
	<b>f. Capital Expenditures (CAPEX)</b>													3,192	3,192			3,192	3,192
	<b>SUB-TOTAL III.</b>			0	0	0	0	0	0	0	0	0	24,772	3,192	27,963	0	24,772	3,192	27,963
	<b>TOTAL</b>			0	0	0	0	0	0	0	0	28,745	39,413	3,357	71,514	28,745	39,413	3,357	71,514

1/ Pertains to immediate year preceding the COB/Budget Proposal, to be adjusted with actual amounts.

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Prepared by:

  
SHEILA M. STA. ANA  
Accounting Processor B

12/13/2024  
Date

Noted by:

  
RUBIE BIANCA S. IGNACIO  
Division Manager B

12/13/2024  
Date

Approved by:

  
ARTURO S. TORRES  
General Manager

12/13/2024  
Date



## USES OF FUNDS BY EXPENSE CLASS

(In Thousand Pesos)

[ ] FY 2022 (Audited); [ ✓ ] FY 2023 (Audited/Actual); [ ] CY 2024 (Current Program) 1/; [ ] FY 2025 (Proposed) 2/

Corporate Operating Budget  
Budget Proposal

DEPARTMENT:

CORPORATION: ANGAT WATER DISTRICT

UACS CODE	COST STRUCTURE/ ACTIVITY/PROJECT	Key Code	Key Codes	NATIONAL GOVERNMENT SUBSIDY/ EQUITY AND/OR LOANS OUTLAY				CORPORATE BORROWINGS				CORPORATE FUNDS				GRAND TOTAL			
				PS	MOOE	CO	TOTAL	PS	MOOE	CO	TOTAL	PS	MOOE	CO	TOTAL	PS	MOOE	CO	TOTAL
	<b>TIER 1</b>																		
	<b>A. COST STRUCTURE</b>																		
	<b>I. General Administration and Support</b>																		
	a. Salaries and Wages											16,099			16,099	16,099			16,099
	b. Other Compensation											9,597			9,597	9,597			9,597
	c. Personnel Benefit Contributions											2,009			2,009	2,009			2,009
	d. Other Personnel Benefits											1,544			1,544	1,544			1,544
	e. Traveling Expense - Local												139		139		139		139
	f. Training Expense											343			343		343		343
	g. Supplies and Materials																		
	Office Supplies Expenses											212			212		212		212
	Accountable Forms Expenses											183			183		183		183
	Fuel, Oil and Lubricants Expenses											1,048			1,048		1,048		1,048
	h. Utility Expenses																		
	AWD Office											288			288		288		288
	Illescas											31			31		31		31
	i. Communication Expenses											129			129		129		129
	j. Awards/Rewards, Prizes and Indemnities											61			61		61		61
	k. Confidential, Intelligence and Extraordinary Expenses											136			136		136		136
	l. Professional Services											1,119			1,119		1,119		1,119
	m. General Services											345			345		345		345
	n. Repair and Maintenance																		
	Repair and Maintenance - Buildings and Other Structures (Administrative Structures and Improvement)											4			4		4		4
	Repair and Maintenance - IT Equipment											163			163		163		163
	o. Subsidies - Others											23			23		23		23
	p. Taxes, Insurance Premiums and Other Fees											2,063			2,063		2,063		2,063
	q. Advertising, Promotional and Marketing Expenses											8			8		8		8
	r. Representation Expenses											1,765			1,765		1,765		1,765
	s. Membership Dues and Contributions to Organizations											69			69		69		69
	t. Subscription Expenses											26			26		26		26
	u. Donations											254			254		254		254
	v. Financial Expenses											133			133		133		133
	w. Depreciation											6,057			6,057		6,057		6,057
	x. Amortization											39			39		39		39
	y. Impairment Loss											12			12		12		12
	<b>SUB-TOTAL I</b>				0	0	0	0	0	0	0	28,248	14,660	0	43,898	28,248	14,660	0	43,898
	<b>II. Support to Operations</b>																		
	a. Supplies and Materials																		
	Other Supplies & Materials Expenses											62			62		62		62
	Semi-Expendable Machinery & Equipment Expenses											338			338		338		338
	Semi-Expendable Furniture, Fixture & Books Expenses											29			29		29		29

UACS CODE	COST STRUCTURE/ ACTIVITY/PROJECT	Key Code	Key Codes	NATIONAL GOVERNMENT SUBSIDY/ EQUITY AND/OR LOANS OUTLAY				CORPORATE BORROWINGS				CORPORATE FUNDS				GRAND TOTAL				
				PS	MOOE	CO	TOTAL	PS	MOOE	CO	TOTAL	PS	MOOE	CO	TOTAL	PS	MOOE	CO	TOTAL	
	<b>b. Repairs and Maintenance</b> Repair and Maintenance - Buildings and Other Structures (Source of Supply Plant Structures) Repair and Maintenance - Buildings and Other Structures (Pumping Plant Structures and Improvements) Repair and Maintenance - Machinery and Equipment Repair and Maintenance - Motor Vehicles <b>c. Capital Expenditures - Motor Vehicles</b>																			
														245		245		245		245
														665		665		665		665
														467		467		467		467
														359		359		359		359
															302	302			302	302
	<b>SUB-TOTAL II.</b>				0	0	0	0	0	0	0	0	0	2,166	302	2,468		2,166	302	2,468
	<b>III. Operations</b> <b>a. Supplies and Materials</b> Chemical and Filtering Supplies Expenses Supplies and Materials for Water Systems Operations Expenses <b>b. Generation, Transmission and Distribution Expenses</b> Purchase Water <b>c. Utilities Expenses</b> Electricity <b>d. Repairs and Maintenance</b> Repair and Maintenance - Infrastructure Asset (Supply Mains)  Repair and Maintenance - Infrastructure Asset (Reservoirs and Tanks) Repair and Maintenance - Infrastructure Asset (Transmission and Distribution Mains) Repair and Maintenance - Infrastructure Asset (Other Transmission and Distribution Mains)  Repair and Maintenance - Buildings and Other Structures (Transmission and Distribution Structures and Improvement) <b>e. Other Maintenance and Operating Expense</b> Other Maintenance and Operating Expense <b>f. Capital Expenditures (CAPEX)</b>																			
														1,361		1,361		1,361		1,361
														2,972		2,972		2,972		2,972
														4,440		4,440		4,440		4,440
														16,675		16,675		16,675		16,675
														12		12		12		12
														13		13		13		13
														9		9		9		9
														4		4		4		4
														6		6		6		6
														3,867		3,867		3,867		3,867
														19,691	19,691			19,691	19,691	
	<b>SUB-TOTAL III.</b>				0	0	0	0	0	0	0	0	0	29,358	19,691	49,050	0	29,358	19,691	49,050
	<b>TOTAL</b>				0	0	0	0	0	0	0	0	29,248	48,174	19,994	95,416	29,248	48,174	19,994	95,416

1/ Pertains to immediate year preceding the COB/Budget Proposal, to be adjusted with actual amounts.


2/ For COB submission purposes, amounts shall be adjusted to GAA Level for those with NG Subsidies. For Budget Proposal purposes, amounts shall be as projected.

Prepared by:

  
SHEILA M. STA. ANA  
Accounting Processor B


12/13/2024  
Date

Noted by:

  
RUBIE BLANCA S. IGNACIO  
Division Manager B

12/13/2024  
Date

Approved by:

  
ARTURO S. TORRES  
General Manager

12/13/2024  
Date



## USES OF FUNDS BY EXPENSE CLASS

(In Thousand Pesos)

[ ] FY 2022 (Audited); [ ] FY 2023 (Audited/Actual); [✓] CY 2024 (Current Program) 1/; [ ] FY 2025 (Proposed) 2/

☐ Corporate Operating Budget  
☐ Budget Proposal

DEPARTMENT:

CORPORATION: ANGAT WATER DISTRICT

UACS CODE	COST STRUCTURE/ ACTIVITY/PROJECT	Key Code	Key Codes	NATIONAL GOVERNMENT SUBSIDY/ EQUITY AND/OR LOANS OUTLAY				CORPORATE BORROWINGS				CORPORATE FUNDS				GRAND TOTAL			
				PS	MOOE	CO	TOTAL	PS	MOOE	CO	TOTAL	PS	MOOE	CO	TOTAL	PS	MOOE	CO	TOTAL
TIER 1	A. COST STRUCTURE																		
	I. General Administration and Support																		
	a. Salaries and Wages											17,292			17,292	17,292			17,292
	b. Other Compensation											7,325			7,325	7,325			7,325
	c. Personnel Benefit Contributions											2,357			2,357	2,357			2,357
	d. Other Personnel Benefit											1,676			1,676	1,676			1,676
	e. Traveling Expense - Local												129		129		129		129
	f. Training Expense												195		195		195		195
	g. Supplies and Materials																		
	Office Supplies Expenses												294		294		294		294
	Accountable Forms Expenses												167		167		167		167
	Fuel, Oil and Lubricants Expenses												1,829		1,829		1,829		1,829
	h. Utility Expenses																		
	AWD Office												288		288		288		288
	Illescas												31		31		31		31
	i. Communication Expenses												142		142		142		142
	j. Awards/Rewards, Prizes and Indemnities												46		46		46		46
	k. Confidential, Intelligence and Extraordinary Expenses												136		136		136		136
	l. Professional Services												743		743		743		743
	m. General Services												360		360		360		360
	n. Repair and Maintenance																		
	Repair and Maintenance - Office Equipment												14		14		14		14
	Repair and Maintenance - IT Equipment												43		43		43		43
	Repair and Maintenance - Furniture and Fixtures												1		1		1		1
	o. Subsidies - Others												9		9		9		9
	p. Taxes, Insurance Premiums and Other Fees												2,106		2,106		2,106		2,106
	q. Advertising, Promotional and Marketing Expenses												35		35		35		35
	r. Representation Expenses												2,106		2,106		2,106		2,106
	s. Rent/Lease Expenses												0		0		0		0
	t. Membership Dues and Contributions to Organizations												134		134		134		134
	u. Subscription Expenses												0		0		0		0
	v. Donations												132		132		132		132
	w. Financial Expenses												134		134		134		134
	x. Depreciation												6,622		6,622		6,622		6,622
	y. Amortization												88		88		88		88
													0		0		0		0
	SUB-TOTAL I.											28,650	15,786	0	44,436	28,650	15,786	0	44,436

UACS CODE	COST STRUCTURE/ ACTIVITY/PROJECT	Key Code	Key Codes	NATIONAL GOVERNMENT SUBSIDY/ EQUITY AND/OR LOANS OUTLAY				CORPORATE BORROWINGS				CORPORATE FUNDS				GRAND TOTAL			
				PS	MOOE	CO	TOTAL	PS	MOOE	CO	TOTAL	PS	MOOE	CO	TOTAL	PS	MOOE	CO	TOTAL
	<b>II. Support to Operations</b>																		
	<b>a. Supplies and Materials</b>																		
	Other Supplies & Materials Expenses												78		78		78		78
	Semi-Expendable Machinery & Equipment Expenses												78		78		78		78
	Semi-Expendable Furniture, Fixture & Books Expenses												38		38		38		38
	<b>b. Repairs and Maintenance</b>																		
	Repair and Maintenance - Land Improvements												4		4		4		4
	Repair and Maintenance - Buildings and Other Structures (Source of Supply Plant Structures)												29		29		29		29
	Repair and Maintenance - Buildings and Other Structures (Pumping Plant Structures and Improvements)												159		159		159		159
	Repair and Maintenance - Motor Vehicles												311		311		311		311
	<b>c. Capital Expenditures - Motor Vehicles</b>					0	0							0	0			0	0
	<b>SUB-TOTAL II.</b>					0	0					0	697	0	697	0	697	0	697
	<b>III. Operations</b>																		
	<b>a. Supplies and Materials</b>																		
	Chemical and Filtering Supplies Expenses												2,366		2,366		2,366		2,366
	Supplies and Materials for Water Systems Operations Expenses												2,653		2,653		2,653		2,653
	<b>b. Generation, Transmission and Distribution Expenses</b>																		
	Purchase Water												8,050		8,050		8,050		8,050
	<b>c. Utilities Expenses</b>																		
	Water Expenses												0		0		0		0
	Electricity												16,520		16,520		16,520		16,520
	<b>d. Other Maintenance and Operating Expenses</b>																		
													3,716		3,716		3,716		3,716
	<b>e. Repairs and Maintenance</b>																		
	Repair and Maintenance - Infrastructure Asset												10		10		10		10
	Repair and Maintenance - Machinery and Equipment												372		372		372		372
	<b>f. Capital Expenditures (CAPEX)</b>												8,500		0		8,500	0	8,500
	<b>SUB-TOTAL III.</b>					0	0					0	42,185	0	42,185	0	42,185	0	42,185
	<b>TOTAL</b>					0	0					28,650	58,667	0	87,318	28,650	58,667	0	87,318

1/ Pertains to immediate year preceding the COB/Budget Proposal, to be adjusted with actual amounts.


2/ For COB submission purposes, amounts shall be adjusted to GAA Level for those with NG Subsidies For Budget Proposal purposes, amounts shall be as projected.

Prepared by:

  
SHEAMA T. STA ANA  
Accounting Processor B

12/13/2024  
Date

Noted by:

  
RUBEN MANZANO  
Division Manager B

12/13/2024  
Date

Approved by:

  
ARTURO S. TORRES  
General Manager

12/13/2024  
Date



## USES OF FUNDS BY EXPENSE CLASS

(In Thousand Pesos)

[ ] FY 2022 (Audited); [ ] FY 2023 (Audited/Actual); [ ] CY 2024 (Current Program) 1/; [✓] FY 2025 (Proposed) 2/

Corporate Operating Budget  
Budget Proposal


DEPARTMENT:

CORPORATION: ANGAT WATER DISTRICT


UACS CODE	COST STRUCTURE/ ACTIVITY/PROJECT	Key Code	Key Codes	NATIONAL GOVERNMENT SUBSIDY/ EQUITY AND/OR LOANS OUTLAY				CORPORATE BORROWINGS				CORPORATE FUNDS				GRAND TOTAL			
				PS	MOOE	CO	TOTAL	PS	MOOE	CO	TOTAL	PS	MOOE	CO	TOTAL	PS	MOOE	CO	TOTAL
	<b>TIER 1</b>																		
	<b>A. COST STRUCTURE</b>																		
	<b>I. General Administration and Support</b>																		
	a. Salaries and Wages											19,053			19,053	19,053			19,053
	b. Other Compensation											11,972			11,972	11,972			11,972
	c. Personnel Benefit Contributions											2,943			2,943	2,943			2,943
	d. Other Personnel Benefit											2,846			2,846	2,846			2,846
	e. Traveling Expense - Local												550		550		550		550
	f. Training Expense												500		500		500		500
	g. Supplies and Materials																		
	Office Supplies Expenses												372		372		372		372
	Accountable Forms Expenses												118		118		118		118
	Fuel, Oil and Lubricants Expenses												1,560		1,560		1,560		1,560
	h. Utility Expenses																		
	AWD Office												360		360		360		360
	Illescas												48		48		48		48
	i. Communication Expenses												268		268		268		268
	j. Awards/Rewards, Prizes and Indemnities												130		130		130		130
	k. Confidential, Intelligence and Extraordinary Expenses												136		136		136		136
	l. Professional Services												1,116		1,116		1,116		1,116
	m. General Services												360		360		360		360
	n. Repair and Maintenance																		
	Repair and Maintenance - Buildings and Other Structures (Administrative Structures and Improvement)												13		13		13		13
	Repair and Maintenance - Office Equipment												40		40		40		40
	Repair and Maintenance - IT Equipment												100		100		100		100
	Repair and Maintenance - Furniture and Fixtures												60		60		60		60
	o. Subsidies - Others												35		35		35		35
	p. Taxes, Insurance Premiums and Other Fees												2,271		2,271		2,271		2,271
	q. Advertising, Promotional and Marketing Expenses												50		50		50		50
	r. Representation Expenses												2,200		2,200		2,200		2,200
	s. Rent/Lease Expenses												5		5		5		5
	t. Membership Dues and Contributions to Organizations												100		100		100		100
	u. Subscription Expenses												90		90		90		90
	v. Donations												150		150		150		150
	w. Financial Expenses												354		354		354		354
	x. Losses and Penalties												55		55		55		55
	z. Loans Payable (in House Car Financing)												213		213		213		213
	<b>SUB-TOTAL I.</b>											38,814	11,254	0	48,067	38,814	11,254	0	48,067

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				PS	MOOE	CO	TOTAL	PS	MOOE	CO	TOTAL	PS	MOOE	CO	TOTAL	PS	MOOE	CO	TOTAL	
	II. Support to Operations a. Supplies and Materials Other Supplies & Materials Expenses Semi- Expendable Machinery & Equipment Expenses Semi-Expendable Furniture, Fixture & Books Expenses b. Repairs and Maintenance Repair and Maintenance - Buildings and Other Structures (Source of Supply Plant Structures)  Repair and Maintenance - Land Improvements Repair and Maintenance - Buildings and Other Structures (Pumping Plant Structures and Improvements) Repair and Maintenance - Motor Vehicles c. Capital Expenditures - Motor Vehicles																			
														100			100	100		100
														287			287	287		287
														128			128	128		128
														200				200		200
														50			50	50		50
														1,401			1,401	1,401		1,401
														350			350	350		350
																550	550		2,750	2,750
	SUB-TOTAL II.						2,200		2,200				0	2,518	550	3,068	0	2,518	2,750	5,288
	III. Operations a. Supplies and Materials Chemical and Filtering Supplies Expenses Supplies and Materials for Water Systems Operations Expenses b. Generation, Transmission and Distribution Expenses Purchase Water c. Utilities Expenses Water Expenses Electricity d. Other Maintenance and Operating Expenses e. Repairs and Maintenance Repair and Maintenance - Infrastructure Asset (Wells) Repair and Maintenance - Infrastructure Asset (Reservoirs and Tanks) Repair and Maintenance - Infrastructure Asset (Supply Mains) Repair and Maintenance - Infrastructure Asset (Transmission and Distribution Mains) Repair and Maintenance - Infrastructure Asset (Other Transmission and Distribution Mains) Repair and Maintenance - Infrastructure Asset (Othe Pumping Plant) Repair and Maintenance - Buildings and Other Structures (Water Treatment Structures and Improvement) Repair and Maintenance - Buildings and Other Structures (Transmission and Distribution Structures and Improvement) Repair and Maintenance - Machinery and Equipment f. Capital Expenditures (CAPEX)																			
														3,045			3,045	3,045		3,045
														3,665			3,665	3,665		3,665
														0			0			0
														9,000			9,000	9,000		9,000
														5			5	5		5
														20,664			20,664	20,664		20,664
														4,089			4,089	4,089		4,089
														165			165	165		165
														100			100	100		100
														15			15	15		15
														35			35	35		35
														20			20	20		20
														15			15	15		15
														20			20	20		20
														40			40	40		40
														840			840	840		840
																2,662	2,662		24,002	24,002
	SUB-TOTAL III.						21,340		21,340				0	41,718	2,662	44,380	0	41,718	24,002	65,720
	TOTAL						23,540		23,540				36,814	55,487	3,212	95,513	36,814	55,487	28,752	119,053


1/ Pertains to immediate year preceding the COB/Budget Proposal, to be adjusted with actual amounts.  
2/ For COB submission purposes, amounts shall be adjusted to GAA Level for those with NG Subsidies. For Budget Proposal purposes, amounts shall be as projected.

Prepared by:  
  
SHEA/MAE T. BTA, ANA  
Accounting Processor B

12/13/2024  
Date

Noted by:  
  
RUBIE BIANCAS, UMAYAO  
Division Manager B

12/13/2024  
Date

Approved by:  
  
ARTURO S. TORRES  
General Manager

12/13/2024  
Date


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Prepared by:

  
**SHEA MAE T. STA. ANA**  
Accounting Processor B

12/13/2024  
Date

Noted by:

  
**RUBIE BIANCA S. IGNACIO**  
Division Manager B

12/13/2024  
Date

Approved by:

  
**ARTURO S. TORRES**  
General Manager

12/13/2024  
Date





**ANGAT WATER DISTRICT  
CASH FLOW PROJECTION  
FOR THE YEAR 2025**

GENERAL DATA	1st Qtr	2nd Qtr.	3rd Qtr.	4th Qtr.	Total
No. of Connections	12,747	12,865	12,979	13,055	
Service Connection Average	12,711	12,806	12,922	13,017	
Market Growth/per qtr.	72	118	114	76	380
Service Area Population	63,735	64,325	64,895	65,275	
% Population Served	88%	88%	89%	89%	
Consumption/Connection cu.m.	20.15	20.15	20.15	20.15	
Billed Water cu.m.	768,380	774,123	781,135	786,878	3,110,515
Non Revenue Water	20.00%	20.00%	20.00%	20.00%	
Total Production	960,475	967,653	976,419	983,597	3,888,144
Eff. Water Rate	24.60	24.60	24.60	24.60	
Septage Rate per cu.m. billed	2.21	2.21	2.21	2.21	
Collection Efficiency	95.00%	95.00%	95.00%	95.00%	

**CASH RECEIPTS:**

**Water Sales**

Water Sales	17,957,039.43	18,091,247.50	18,255,122.61	18,389,330.68	72,692,740.22
Collection of Previous Quarter's Arrears		945,107.34	952,170.92	960,795.93	2,858,074.19
Penalty from Arrearages	850,596.60	856,953.83	864,716.33	871,073.56	3,443,340.33
Other Receipts	165,711.04	244,522.26	237,739.98	172,493.32	820,466.60
Grant		10,000,000.00			10,000,000.00
Proceeds from loan			14,200,000.00		14,200,000.00
<b>Total Receipts from Water Sales</b>	<b>18,973,347.08</b>	<b>30,137,830.93</b>	<b>34,509,749.85</b>	<b>20,393,693.49</b>	<b>104,014,621.34</b>

**Septage**

Septage Income		1,544,007.08	1,557,993.09	1,569,447.14	4,671,447.31
Collection of Previous Quarter's Arrears - SEPTAGE			81,263.53	81,999.64	163,263.17
Penalty from Septage		91,421.47	92,249.59	92,927.79	276,598.85
<b>Total Receipts from Septage</b>	<b>-</b>	<b>1,635,428.55</b>	<b>1,731,506.21</b>	<b>1,744,374.57</b>	<b>5,111,309.33</b>
<b>TOTAL CASH RECEIPTS</b>	<b>18,973,347.08</b>	<b>31,773,259.48</b>	<b>36,241,256.06</b>	<b>22,138,068.06</b>	<b>109,125,930.67</b>

**DISBURSEMENTS:**

**O & M Expenses**

Salaries and Wages	8,416,197.71	8,084,308.61	8,136,562.76	11,525,144.61	36,162,213.69
Power for Pumping	5,205,344.22	5,244,248.13	5,291,751.87	5,330,655.78	21,072,000.00
Chemicals	752,146.55	757,767.97	764,632.03	770,253.45	3,044,800.00
Desludging and Treatment Cost	920,685.00	920,685.00	920,685.00	920,685.00	3,682,740.00
Others	3,558,056.65	3,884,950.85	3,453,595.92	3,818,292.17	14,714,895.59
<b>SUBTOTAL</b>	<b>18,852,430.13</b>	<b>18,891,960.57</b>	<b>18,567,227.58</b>	<b>22,365,031.01</b>	<b>78,676,649.28</b>
Debt Service - LWUA	21,976.64	32,964.96	112,164.96	151,764.96	318,871.52
Debt Service - In House Car Financing				212,963.43	212,963.43
CAPEX - Motor Vehicle			2,750,000.00		2,750,000.00
CAPEX - ICG	1,237,752.50	689,500.00	562,500.00	62,500.00	2,552,252.50
CAPEX - Project Loan			5,495,000.00	5,845,000.00	11,340,000.00
CAPEX - GRANT		2,378,536.50	7,621,463.50		10,000,000.00
CAPEX - Septage Program	55,000.00	55,000.00			110,000.00
Purchased Water	2,223,239.27	2,239,855.41	2,260,144.59	2,276,760.73	9,000,000.00
Fund Reserves	569,200.41	604,134.93	609,292.50	611,810.80	2,394,438.64
Franchise Tax	379,366.94	435,365.19	440,725.12	442,661.36	1,698,118.61
<b>TOTAL DISBURSEMENTS:</b>	<b>23,338,965.89</b>	<b>25,327,317.56</b>	<b>38,418,518.24</b>	<b>31,968,492.30</b>	<b>119,053,293.99</b>

Cash Inflow (Deficit)	(4,365,618.82)	6,445,941.92	(2,177,262.19)	(9,830,424.24)	(9,927,363.32)
Beginning Cash Balance	10,000,000.00	5,634,381.18	12,080,323.10	9,903,060.92	10,000,000.00
Ending Cash Balance	5,634,381.18	12,080,323.10	9,903,060.92	72,636.68	72,636.68

PREPARED BY:

*[Signature]*  
ROBIE BLANCA S. IGNACIO, CPA  
Division Manager B

RECOMMENDED BY:

*[Signature]*  
ARTURO S. TORRES  
General Manager



**ANGAT WATER DISTRICT**

Angat, Bulacan

**BUDGET FOR THE YEAR 2025**

		BUDGET 2024	BUDGET 2025
I. Beginning Balance		10,000,000.00	10,000,000.00
II. RECEIPTS			
a Grant		10,000,000.00	10,000,000.00
b Loan Proceeds		2,200,000.00	14,200,000.00
c Service and Business Income			
Service Income			
40201140 Fines and Penalties - Service Income (Illegal Connection)		10,000.00	10,000.00
Total Service Income		10,000.00	10,000.00
Business Income			
40202090-06 Other Sales or Services		250,000.00	250,000.00
40202160 Sales Revenue (Water Sales)		72,148,264.99	75,550,814.41
40202161 Discounts		(120,000.00)	(120,000.00)
40202210 Interest Income		3,000.00	3,000.00
40202230 Fines and Penalties - Business Income (Penalty Charges)		3,288,234.69	3,443,340.33
40202990-01 Other Business and Service Income (Miscellaneous Service Revenue)		540,216.07	657,466.60
40501040 Gain on Sale of Property, Plant and Equipment		5,000.00	5,000.00
Septage Income		6,284,341.98	4,834,710.48
Fines and Penalties - Septage Income (Penalty Charges)			276,598.85
40502990 Other Business Income		5,000.00	5,000.00
Total Business Income		82,404,057.72	84,905,930.67
Other Non- Operating Income			
Reversal of Impairment Loss		10,000.00	10,000.00
Total Other Non Operating Income		10,000.00	10,000.00
TOTAL RECEIPTS		104,624,057.72	119,125,930.67
III. EXPENDITURES			
Personal Services			
Salaries and Wages			
50101010 Salaries and Wages - Regular		17,920,098.72	19,043,010.00
50101020 Salaries and Wages - Casual/Contractual		10,000.00	10,000.00
Total Salaries and Wages		17,930,098.72	19,053,010.00
Other Compensation			
50102010 Personnel Economic Relief Allowance (PERA)		1,296,000.00	1,200,000.00
50102020 Representation Allowance		330,000.00	330,000.00
50102030 Transportation Allowance		330,000.00	330,000.00
50102040 Clothing and Uniform Allowance		448,000.00	350,000.00
50102130 Other Personnel Benefits (Overtime & Holiday Pay/Night Differential)		575,000.00	500,000.00
50102160 Mid year Bonus		1,342,471.00	1,533,063.00
50102140 Year-End Bonus		1,466,683.00	1,640,772.00
50102150 Cash Gift		300,000.00	250,000.00
50102990 Other Bonuses and Allowances		4,069,952.10	5,187,142.25



50102100	Honoraria (Directors' Fees and Remunerations)	651,456.00	651,456.00
<b>Total Other Compensation</b>		<b>10,809,562.10</b>	<b>11,972,433.25</b>
<b>Personnel Benefit Contributions</b>			
50103010	Retirement and Life Insurance Premiums	2,150,411.85	2,286,361.20
50103020	Pag-ibig Contributions	109,800.00	120,000.00
50103030	Philhealth Contributions	403,958.63	476,325.25
50103040	Ecc Contributions	64,800.00	60,000.00
<b>Total Personnel Benefit Contributions</b>		<b>2,728,970.47</b>	<b>2,942,686.45</b>
<b>Other Personnel Benefit</b>			
50104030	Terminal Leave Benefits	2,159,044.85	2,295,539.99
50104990	Other Personnel Benefits (Rice/groceries/health)	600,000.00	550,000.00
<b>Total Other Personnel Benefit</b>		<b>2,759,044.85</b>	<b>2,845,539.99</b>
<b>Total Personnel Services</b>		<b>34,227,676.15</b>	<b>36,813,669.69</b>
<b>Maintenance and Other Operating Expenses</b>			
<b>Traveling Expenses</b>			
50201010	Travel Expenses - Local	518,000.00	550,000.00
<b>Total Traveling Expenses</b>		<b>518,000.00</b>	<b>550,000.00</b>
<b>Training and Scholarship Expenses</b>			
50202010	Training Expenses	680,000.00	500,000.00
<b>Total Training and Scholarship Expenses</b>		<b>680,000.00</b>	<b>500,000.00</b>
<b>Supplies and Materials Expenses</b>			
50203010	Office Supplies Expenses	333,747.87	372,380.43
50203020	Accountable Forms Expense	188,668.00	118,200.00
50203090	Fuel, Oil and Lubricants Expenses	1,908,000.00	1,560,000.00
50203130	Chemical and Filtering Supplies Expense	2,912,800.00	3,044,800.00
50203210	Semi Expendable Machinery & Equipment Expenses	215,688.55	286,855.00
50203220	Semi Expendable Furniture, Fixtures & Books Expenses	185,878.98	127,997.72
50203270	Supplies and Materials for Water Systems Operations Expense	3,810,852.20	3,664,880.00
50203990	Other Supplies and Materials Expenses	100,000.00	100,000.00
<b>Total Supplies and Materials Expenses</b>		<b>9,655,635.60</b>	<b>9,275,113.15</b>
<b>Utility Expenses</b>			
50204010	Water Expense	5,000.00	5,000.00
50204030	Electricity	20,079,200.00	21,072,000.00
<b>Total Utility Expenses</b>		<b>20,084,200.00</b>	<b>21,077,000.00</b>
<b>Communication Expenses</b>			
50305020B	Telephone Expenses Mobile	59,400.00	144,000.00
50305020A	Telephone Expenses Landline	73,200.00	79,200.00
50205030	Internet Expenses	22,500.00	36,000.00
50205040	Cable, Satellite, Telegraph and Radio Expenses	6,864.00	9,000.00
<b>Total Communication Expenses</b>		<b>161,964.00</b>	<b>268,200.00</b>
<b>Awards/Rewards, Prizes and Indemnities</b>			
50206010	Awards and Rewards	130,000.00	130,000.00
<b>Total Awards/Rewards, Prizes and Indemnities</b>		<b>130,000.00</b>	<b>130,000.00</b>
<b>Generation, Transmission and Distribution Expenses</b>			
50209010-02	Purchase Water	8,756,750.00	9,000,000.00



**Total Generation, Transmission and Distribution Expenses**

8,756,750.00	9,000,000.00
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**Confidential, Intelligence and Extraordinary Expenses**

50210030 Extraordinary and Miscellaneous Expense

135,600.00	135,600.00
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**Total Confidential, Intelligence and Extraordinary Expenses**

135,600.00	135,600.00
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**Professional Services**

50211010 Legal Services

106,000.00	92,000.00
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50207010 Survey Expenses

70,000.00	50,000.00
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50211030 Consultancy Services

806,400.00	674,000.00
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50211020 Auditing Services

297,000.00	300,000.00
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**Total Professional Services**

1,279,400.00	1,116,000.00
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**General Services**

50212030 Security Services

396,000.00	360,000.00
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**Total General Services**

396,000.00	360,000.00
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**Repairs and Maintenance**

50212030 Repairs and Maintenance - Land Improvements

50,000.00	50,000.00
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5021303-04 Repairs and Maintenance - Infrastructure Asset (Wells)

315,000.00	165,000.00
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50213030-08 Repairs and Maintenance - Infrastructure Asset (Reservoirs and Tanks)

100,000.00	100,000.00
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50213030-05 Repairs and Maintenance - Infrastructure Asset (Supply Mains)

15,000.00	15,000.00
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50213030-09 Repairs and Maintenance - Infrastructure Asset (Transmission and Distribution Mains)

35,000.00	35,000.00
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50213030-15 Repairs and Maintenance - Infrastructure Asset (Other Transmission and Distribution Mains)

20,000.00	20,000.00
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Repairs and Maintenance - Infrastructure Asset (Other Pumping Plant)

15,000.00	15,000.00
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50213040-01 Repairs and Maintenance - Buildings and Other Structures (Source of Supply Plant Structures &amp; Improvements)

410,000.00	200,000.00
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50213040-02 Repairs and Maintenance - Buildings and Other Structures (Pumping Plant Structures and Improvements)

1,247,400.00	1,400,750.00
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50213040-03 Repairs and Maintenance - Buildings and Other Structures (Water Treatment Structures and Improvement)

20,000.00	20,000.00
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50213040-04 Repairs and Maintenance - Buildings and Other Structures (Transmission and Distribution Structures and Improvements)

50,000.00	40,000.00
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50213040-05 Repairs and Maintenance - Buildings and Other Structures (Administrative Structures and Improvements)

20,000.00	13,000.00
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50219050-02 Repairs and Maintenance - Office Equipment

99,000.00	40,000.00
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50213050-03 Repairs and Maintenance - IT Equipment

84,000.00	100,000.00
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50213060-01 Repairs and Maintenance - Motor Vehicles

412,500.00	350,000.00
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50213050 Repairs and Maintenance - Machinery and Equipment

847,550.00	840,000.00
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50213070 Repairs and Maintenance - Furniture and Fixtures

50,000.00	60,000.00
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**Total Repairs and Maintenance**

3,790,450.00	3,463,750.00
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**Financial Assistance/Subsidy**

50214990 Subsidies - Others

40,000.00	35,000.00
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**Total Financial Assistance/Subsidy**

40,000.00	35,000.00
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**Taxes, Insurance Premiums and Other Fees**

50215010-01 Taxes, Duties and Licenses (Franchise Tax)

1,498,281.15	1,698,118.61
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50215010-02 Taxes, Duties and Licenses (Real Property Tax)

50,820.31	269,038.68
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50215010-03 Taxes, Duties and Licenses (Regulatory Requirements Expenses)

283,387.19	44,578.36
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50215030 Insurance/Reinsurance Premiums

267,895.00	258,778.05
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**Total Taxes, Insurance Premiums and Other Fees**


2,100,383.65	2,270,513.70
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**Other Maintenance and Operating Expenses**




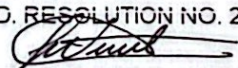
50299010	Advertising, Promotional and Marketing Expenses	70,000.00	50,000.00
50299030	Representation Expenses	2,300,000.00	2,200,000.00
50299050	Rent/Lease Expenses	5,000.00	5,000.00
50299060	Membership Dues and Contributions To Organizations	100,000.00	100,000.00
50299070	Subscription Expenses	90,000.00	90,000.00
50299080	Donations	280,000.00	150,000.00
50299990	Other Maintenance and Operating Expenses	4,140,759.00	4,089,360.00
<b>Total Other Maintenance and Operating Expenses</b>		<b>6,985,759.00</b>	<b>6,684,360.00</b>
<b>Total Maintenance and Other Operating Expenses</b>		<b>54,714,142.25</b>	<b>54,865,536.85</b>
<b>Financial Expenses</b>			
<b>Financial Expenses</b>			
50301020	Interest Expenses (LWUA)	249,317.63	318,871.52
50301040	Bank Charges	35,000.00	35,000.00
<b>Total Financial Expenses</b>		<b>284,317.63</b>	<b>353,871.52</b>
<b>Total Financial Expenses</b>		<b>284,317.63</b>	<b>353,871.52</b>
<b>Losses and Penalties</b>			
<b>Losses</b>			
50504090	Loss Of Assets	50,000.00	50,000.00
	Fines and Penalties	5,000.00	5,000.00
<b>Total Losses and Penalties</b>		<b>55,000.00</b>	<b>55,000.00</b>
<b>Total Losses and Penalties</b>		<b>55,000.00</b>	<b>55,000.00</b>
	Loans Payable (Capital Expense LWUA)	205,167.61	-
	Loans Payable (In House Car Financing)	212,963.43	212,963.43
	Capital Expenditures (CAPEX)	12,590,469.69	24,552,252.50
	Capital Expenditures - motor Vehicle	2,200,000.00	2,200,000.00
<b>TOTAL EXPENDITURES</b>		<b>104,489,736.76</b>	<b>119,053,293.99</b>
<b>NET RECEIPTS</b>		<b>134,320.96</b>	<b>72,636.68</b>

PREPARED BY:

  
 RUBIE BIANCA S. IGNACIO, CPA  
 Division Manager B

RECOMMENDED BY:

  
 ARTURO S. TORRES  
 General Manager

BOARD ACTION:  
 APPROVED. RESOLUTION NO. 23, S. 2024  
  
 ENGR. FRANCISCO G. VICENTE  
 Chairman



**ANGAT WATER DISTRICT  
PROJECTED STATEMENT OF CASHFLOW  
FOR THE YEAR 2025**

**CASH FLOW FROM OPERATING ACTIVITIES:**

**INFLOW**

Collection of Accounts Receivables	P	78,874,154.74
Collection of Services Fees & Charges		687,466.60
Proceeds from Sale of Materials		250,000.00
Collection of Septage Income		5,111,309.33
<b>TOTAL CASH INFLOW</b>	<b>P</b>	<b>84,922,930.67</b>

**OUTFLOW**

Miscellaneous Disbursements	P	2,940,600.00
Monetization of Leave Credits		2,295,539.99
Payment of Accrued Light & Power		21,072,000.00
Payment of Christmas & Other Bonuses		8,610,977.25
Payment of Franchise Tax		1,698,118.61
Payment of Maintenance & Other Operating Expenses		19,956,161.09
Payment of Other Employee Benefits		1,480,000.00
Payment of Regular Payroll		20,913,010.00
Payment of Rice/Clothing & Other Allowances		550,000.00
Purchase of Materials & Supplies		4,704,800.00
Remittance of CSIS Ret., Ins. & EC Prems.		2,346,361.20
Remittance of Medicare/Philhealth Ins. Prems.		476,325.25
Remittance of Pag Ibig Contributions		120,000.00
<b>TOTAL CASH OUTFLOW</b>	<b>P</b>	<b>87,163,893.39</b>

**CASH FLOW FROM INVESTING ACTIVITIES:**

**INFLOW**

Interest Income		3,000.00
<b>TOTAL CASH INFLOW</b>	<b>P</b>	<b>3,000.00</b>

**OUTFLOW**

Purchase of Inventories	P	4,155,460.43
Purchase of IT Equipment & Software		327,390.40
Purchase of Office Furnitures & Fixtures		215,107.32
Purchase of Other Equipment		1,826,855.00
Purchase of Service Vehicles		2,750,000.00
CAPEX		21,627,752.50
Purchase of Generator Set		420,000.00
<b>TOTAL CASH OUTFLOW</b>	<b>P</b>	<b>31,322,565.65</b>

**CASH FLOW FROM FINANCING ACTIVITIES:**

**INFLOW:**

Loan		14,200,000.00
Grant		10,000,000.00
<b>TOTAL CASH INFLOW</b>	<b>P</b>	<b>24,200,000.00</b>

**OUTFLOW:**

Bank Charges		35,000.00
Debt Service Amortization		531,834.95



TOTAL CASH OUTFLOW

P 566,834.95

CASH PROVIDED BY OPERATING, INVESTING AND  
FINANCING ACTIVITIES

(9,927,363.32)


ADD: CASH BALANCE, Beginning

10,000,000.00


CASH BALANCE, Ending

P 72,636.68

PREPARED BY:

  
RUBIE BIANCA S. IGNACIO, CPA  
Division Manager B

RECOMMENDED BY:

  
ARTURO S. TORRES  
General Manager



## ANGAT WATER DISTRICT

Angat, Bulacan

### 2025 Statement of Assumptions

<b>1 Projection on Market Growth</b>	-	380 (including new connections in bgys. Banaban and Baybay)
	-	diminishing growth because the only opportunity for expansion is from bgys. Banaban and Baybay
<b>2 The goal of the district is to have an area coverage of 100% by the end of the year.</b>		
<b>3 Non Revenue Water</b>		20%.
<b>4 Minimum water rate</b>		
Minimum Charge:		₱ 200.00
Commodity Charge:	11-20 cu.m	21.90
	21-30 cu.m	24.10
	31-40 cu.m	26.60
	41-50 cu.m	29.45
	51-up cu.m	32.60
<b>5 Collection Efficiency</b>	-	retained at 95%
	-	the 5% receivables per quarter is expected to be collected next quarter
<b>6 Effective Water Rate</b>	-	24.6
<b>7 Septage Rate</b>	-	₱ 2.21 per cu. m. billed
	-	based on LWUA-approved rate
<b>8 Water Sales</b>	-	Billed Water x Effective Water Rate x Collection Efficiency
<b>9 Collection of Previous Quarter's Arrears</b>	-	5% of previous quarter's water sales
<b>10 Septage Income</b>	-	implementation is on the 2nd quarter of the year
<b>11 Collection of Previous Quarter's Arrears - SEPTAGE</b>	-	5% of previous quarter's septage income
<b>12 Other Receipts</b>	-	includes Penalties, Sales of Inventories, Other Miscellaneous Income and other fees
<b>On Time Payment (OTP)</b>	-	55% (Average of 3 years OTP)



**a Fines and Penalties - Business Income  
(Penalty Charges)**

- computed based on Water Sales multiplied by remaining unpaid billed water (45%) multiplied by
- 100% - 55% (OTP)
- 45%

**b Other Business and Service Income  
(Miscellaneous Service Revenue)**

**i Service Connection**

- Service Connection Fee minus materials used for service connection multiplies by market growth
- ₱ 3,500.00 - ₱ 2,211.93 = ₱ 1,288.07  
(see attached updated cost of service connection)

**ii Reconnection Fee**

- ₱ 1,288.07 x 380
- ₱ 489,466.60
- 50 average concessionaires on arrears per month
- ₱ 200.00 reconnection fee
- ₱ 200.00 x 60 x 12 mos.
- ₱ 144,000.00

**iii Transfer Meter**

- 10 average concessionaires per month
- ₱ 200.00 transfer fee
- ₱ 200.00 x 10 x 12 mos.
- ₱ 24,000.00

**13 Personal Services**

**a Based on 50 employees**

**b Salaries and Wages -**

see attached Salary Schedule 2025

**c Other Compensation**

**i Personnel Economic Relief Allowance (PERA)**

- ₱ 2,000.00 per month per employee

**ii Representation Allowance**

- ₱ 9,500.00 per month for the General Manager

**iii Transportation Allowance**

- ₱ 6,000.00 per month for the 3 division managers
- ₱ 9,500.00 per month for the General Manager
- ₱ 6,000.00 per month for the 3 division managers

**iv Clothing and Uniform Allowance**

- ₱ 7,000.00 per employee

**v Honoraria (Director's Fee and Remuneration)**

- ₱ 54,288.00 per month (approved by the LWUA)

**vi Other Personnel Benefits (Overtime & Holiday Pay/Night Differential)**

- 19 days declared holiday for 2025 (as per Proclamation No. 727)

**vii Year End Bonus**

- based on proposed Salary Schedule for 2025 (November's salary)

**viii Mid Year Bonus**

- based on proposed Salary Schedule for 2025 (May's salary)

ix	Cash Gift	-	₱ 250,000.00	
x	Other Bonuses and Allowances	-	₱1,500,000.00	collective negotiation agreement bonus
			₱1,000,000.00	service recognition incentive
			₱1,775,686.25	PBB for 2023 and 2024
			₱ 250,000.00	productivity enhancement incentive bonus
			₱ 651,456.00	PBI - BOD
			₱ 10,000.00	gratuity pay for job orders
d	Personnel Benefit Contributions			
i	Retirement and Life Insurance Premiums	-	12% of total salary	
ii	Pag-ibig Contributions	-	₱ 200.00	per employee
iii	Philhealth Contributions	-	2.5% of total salary	
iv	Ecc Contributions	-	₱ 100.00	per employee
v	Terminal Leave Benefits	-	.0481927 x total salary x 2.5 days earned leave per month	
vi	Other Personnel Benefits (Rice/groceries/health)	-	as per collective negotiation agreement	
			₱ 350,000.00	medical allowance

**14 O & M Expenses were based on the ff. assumptions:**

a	Power for Pumping	-	₱ 5.42	per cu.m. produced
b	Chemicals	-	₱ 0.78	per cu.m. produced
c	Fuel, Oil and Lubricants Expense	-	₱ 0.40	per cu.m. produced

**15 Debt Service:**

a	Interest Expense for partial disbursement of loan	₱12,000,000.00	20 years to pay at 4% p.a. payment will start upon disbursement of full loan amount (see attached amortization schedule)
b	Proposed Loan for Purchase of Motor Vehicle	₱ 2,200,000.00	3 years to pay (in house loan financing) at 10% p.a. starts at fourth quarter of 2024 (see attached amortization schedule)


**16 CAPEX**

a	Grant			
i	Level III Water System for brgys. Banaban and Baybay	-	₱ 10,000,000.00	see program of work
b	LWUA Loan			
ii	Additional Well No. 2 for bgy. Pulong Yantok	-	₱ 11,340,000.00	see program of work
c	Internally Cash Generated			
i	2 units Chlorine Residual Test Equipment and Accessories	-	₱ 140,000.00	
		-	₱ 70,000.00	each
ii	2 units Chlorinator	-	₱ 100,000.00	
		-	₱ 50,000.00	each
iii	Leak Detector Equipment	-	₱ 500,000.00	
iv	1 unit Generator Set	-	₱ 420,000.00	



v System Enhancement	-	₱ 50,000.00	Prime HRM
	-	₱ 110,000.00	Septage System
vi 2 units Computer Set	-	₱ 125,000.00	
vii Photocopying Machine	-	₱ 129,500.00	
viii Hydraulic Tool and Breaker with Jack Hammer	-	₱ 800,000.00	
ix Pipelaying of 2" P.E. Tube in Sitio Pire 2, bgy. Sta. Lucia	-	₱ 287,752.50	see program of work
d Motor Vehicle			
i 1 unit Van	-	₱ 2,750,000.00	
	-	₱ 550,000.00	20% down from wd ICG
	-	₱ 2,200,000.00	3 years to pay (in house loan financing) at 10% p.a.
17 Purchased Water	-	₱ 750,000.00	per month
18 Fund Reserves	-		3% of water sales
19 Taxes, Duties and Licenses (Franchise Tax)	-		2% of service and business income

Prepared by:

  
**RUBIE BIANCA S. IGNACIO**  
 Division Manager B

Approved by:

  
**ARTURO S. TORRES**  
 General Manager B