


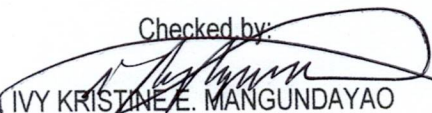
TIAONG WATER DISTRICT
Tiaong, Quezon
PROJECTED REVENUE AND EXPENSE BUDGET
For the Year 2025


Accounts	Acct. Nos.	Average per month 2024	Estimated Annual	
			Budget 2025	Actual (9 Mos.) 2024
Operating Revenues		6,766,414.19	90,644,000.00	60,897,727.67
Interest Revenues		502.02	12,000.00	4,518.18
		6,766,916.21	90,656,000.00	60,902,245.85
TOTAL				
Less, Operating Expenses				
Personnel Services		2,545,389.85	35,036,000.00	22,908,508.61
Other Operation Expenses		1,990,315.54	30,963,400.00	17,912,839.90
Repairs and Maintenance Expenses		417,666.59	6,653,000.00	3,758,999.27
Depreciation Expenses		610,965.85	7,836,000.00	5,498,692.62
Financial Expenses		244,147.18	3,311,000.00	2,197,324.65
		5,808,485.01	83,799,400.00	52,276,365.05
TOTAL				
NET OPERATING INCOME		958,431.20	6,856,600.00	8,625,880.80

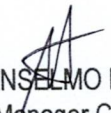
Prepared by:


ROVELYN G. DINGLASAN, CPA
Sr. Corporate Accountant C

Checked by:


IVY KRISTINE E. MANGUNDAYAO
Division Manager C
Fin. & Commercial Div.


AUREAT LINDO
Division Manager C
Admin & Gen. Services Div.


ENGR. ANSELMO B. ADAME
Division Manager C
Engg & Production Div.

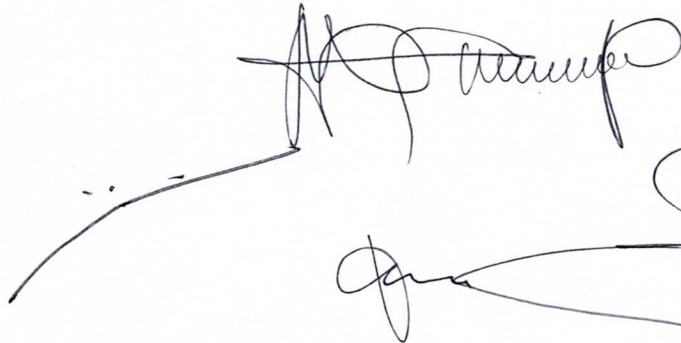
Noted by:


ENGR. PERSEVERANDO T. ATIENZA
General Manager

BOARD ACTION

BR Number	Date	Chairman of the Board
		QUIRINO J. PANGANIBAN

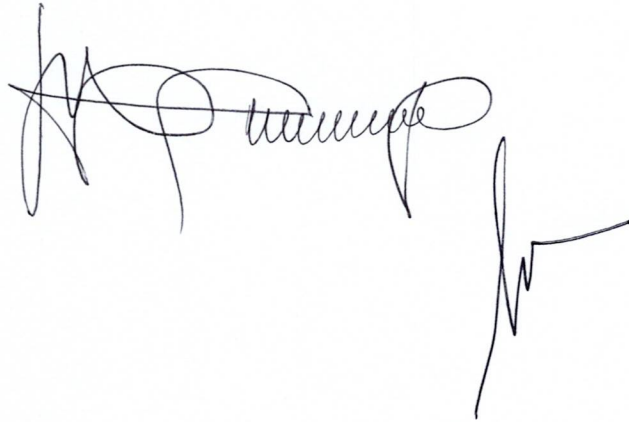


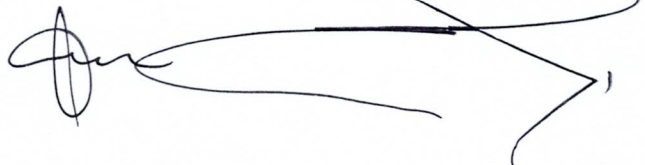




TIAONG WATER DISTRICT
Tiaong, Quezon
ESTIMATED OPERATING REVENUES BUDGET
For the Year 2025

Accounts	Acct. Nos.	Average per month	Estimated Annual Budget	Actual (9 Mos.)
		2024	2025	2024
Waterworks System Fee	4-02-02-090	6,413,072.96	83,720,000.00	57,717,656.61
Other Sales or Services	4-02-02-090-08	-	0.00	-
Other Business Income	4-02-02-990			
Miscellaneous Service Revenues	4-02-02-990-01	59,130.56	1,150,000.00	532,175.00
Meter Rental	4-02-02-990-03	55,007.78	1,296,000.00	495,070.00
Other Water Revenues	4-02-02-990-04	17,890.73	582,000.00	161,016.60
Fines and Penalties - Business Income	4-02-02-230	995,904.73	3,896,000.00	1,991,809.46
<u>Total Operating Revenues</u>		<u>7,541,006.75 P</u>	<u>90,644,000.00</u>	<u>60,897,727.67</u>



TIAONG WATER DISTRICT
Tiaong, Quezon
ESTIMATED OPERATION AND MAINTENANCE EXPENSES BUDGET
For the Year 2025

Accounts	Acct. Nos.	Average per month 2024	Estimated Annual Budget 2025	Actual (9 Mos.) 2024
Operating Expenses:				
<u>Personal Services</u>				
Salaries and Wages - Regular	5-01-01-010	1,166,485.42 P	15,257,000.00	10,498,368.76
Salaries and Wages - Casual / Contractual	5-01-01-020	263,666.35	5,319,000.00	2,372,997.13
Personal Economic Relief Allowance (PERA)	5-01-02-010	90,666.67	1,104,000.00	816,000.00
Representation Allowance	5-01-02-020	27,500.00	330,000.00	247,500.00
Transportation Allowance	5-01-02-030	27,500.00	330,000.00	247,500.00
Clothing and Uniform Allowance	5-01-02-040	45,888.89	406,000.00	413,000.00
Honoraria	5-01-02-100	34,128.89	688,000.00	307,160.00
Longevity Pay	5-01-02-120	5,888.89	101,000.00	53,000.00
Overtime and Night Pay	5-01-02-130	190,895.47	1,668,000.00	1,718,059.26
Year End Bonus	5-01-02-140	283,899.10	2,902,000.00	2,555,091.88
Cash Gift	5-01-02-150	28,500.00	285,000.00	256,500.00
Other Bonuses and Allowances	5-01-02-990	16,000.00	192,000.00	144,000.00
Retirement and Life Insurance Premiums	5-01-03-010	158,939.36	2,090,000.00	1,430,454.21
Pag-ibig Contributions	5-01-03-020	10,288.89	137,000.00	92,600.00
Philhealth Contributions	5-01-03-030	31,639.67	435,000.00	284,757.02
Employee Compensation Insurance Premiums	5-01-03-040	5,811.11	68,000.00	52,300.00
Terminal Leave Benefits	5-01-04-030	131,115.63	2,098,000.00	1,180,040.64
Other Personnel Benefits	5-01-04-990	26,575.52	1,626,000.00	239,179.71
<u>Total Personal Services</u>		<u>2,545,389.85 P</u>	<u>35,036,000.00</u>	<u>22,908,508.61</u>
<u>Other Operations Expenses</u>				
Accounts	Acct. Nos.	Average per month 2024	Estimated Annual Budget 2025	Actual (9 Mos.) 2024
<u>Other Operations Expenses</u>				
Traveling Expenses - Local	5-02-01-010	24,530.76 P	319,200.00	220,776.82
Traveling Expenses - Foreign	5-02-01-020	48,888.89	750,000.00	440,000.00
Training Expenses	5-02-02-010	51,934.77	832,000.00	467,412.90
Office Supplies Expense	5-02-030-010	27,610.02	597,000.00	248,490.20
Accountable Forms Expenses	5-02-03-020	10,896.67	173,000.00	98,070.00
Fuel, Oil and Lubricants Expenses	5-02-03-090	49,318.46	989,000.00	443,866.12
Chemical and Filtering Supplies Expenses	5-02-03-130	80,022.22	2,160,000.00	720,200.00
Semi-Expendable-Machinery Equipment	5-02-03-210	43,007.93	822,000.00	387,071.36
Semi-Expendable-Furnitures, Fixtures Books	5-02-03-220	8,194.22	156,000.00	73,748.00
Other Supplies and Materials Expenses	5-02-03-990	444.44	31,000.00	4,000.00
Electricity Expenses	5-02-04-020	28,296.25	408,000.00	254,666.23
Postage and Courier Services	5-02-05-010	499.78	66,000.00	4,498.00
Telephone Expenses	5-02-05-020	12,102.55	224,000.00	108,922.93
Internet Subscription Expenses	5-02-05-030	38,690.35	567,000.00	348,213.14
Cable, Satellite, Telegraph and Radio Expenses	5-02-05-040	508.96	18,000.00	4,580.67
Generation, Transmission and Distribution Expenses	5-02-09-010	1,251,742.67	17,475,600.00	11,265,684.00
Extraordinary and Miscellaneous Expenses	5-02-10-030	15,066.67	116,000.00	135,600.00
Legal Services	5-02-11-010	3,605.56	72,000.00	32,450.00
Auditing Services	5-02-11-020	-	150,000.00	-
Security Services	5-02-11-030	84,490.36	1,191,000.00	760,413.24
Taxes Duties and Licenses	5-02-15-010	133,377.73	1,694,000.00	1,200,399.59
Fidelity Bond Premiums	5-02-15-020	3,789.33	48,500.00	34,104.00
Insurance Expenses	5-02-15-030	4,144.94	91,000.00	37,304.42
Advertising, Promotional and Marketing Expenses	5-02-99-010	3,773.33	360,000.00	33,960.00
Representation Expenses	5-02-99-030	29,213.29	532,000.00	262,919.63
Transportation and Delivery Expenses	5-02-99-040	1,622.78	30,000.00	14,605.00
Rent / Lease Expenses	5-02-99-050	5,000.00	60,000.00	45,000.00

Membership Dues and Contribution to Organizat	5-02-99-060	3,120.67	75,000.00	28,086.00
Subscription Expenses	5-02-99-070	66.44	453,000.00	598.00
Donations	5-02-99-080	3,988.89	60,000.00	35,900.00
Other Maintenance and Operating Expenses	5-02-99-990	22,366.63	443,100.00	201,299.65
Total Other Operating Expenses		1,990,315.54	30,963,400.00	17,912,839.90
Total Operating Expenses		4,535,705.39	65,999,400.00	40,821,348.51

Financial Expenses

Bank Charges		4,223.25		38,009.22
Interest Expenses		239,923.94	3,311,000.00	2,159,315.43
Total Financial Expenses		244,147.18	3,311,000.00	2,197,324.65

Depreciation

Depreciation - Infrastructure Assets	5-05-01-040	386,009.48	4,560,000.00	3,474,085.28
Depreciation - Building and Other Structures	5-05-01-040	14,138.93	228,000.00	127,250.37
Depreciation - Machinery and Equipment	5-05-01-050	42,042.84	828,000.00	378,385.58
Depreciation - Transportation Equipment	5-05-01-060	41,835.51	660,000.00	376,519.55
Depreciation - Furniture and Fixtures	5-05-01-070	2,485.73	60,000.00	22,371.60
Depreciation - Other Property, Plant and Equipm	5-05-01-990	124,453.36	1,500,000.00	1,120,080.24
Total Depreciation Expenses		610,965.85	7,836,000.00	5,498,692.62

Maintenance Expenses:

Repairs and Maintenance - Infrastructure Assets	5-02-13-030	287,057.38 P	4,442,000.00	2,583,516.43
Repairs and Maintenance - Buildings and Other	5-02-13-040	16,107.81	190,000.00	144,970.30
Repairs and Maintenance - Machinery and Equi	5-02-13-050	11,741.11	450,000.00	105,669.98
Repairs and Maintenance - Motor Vehicles	5-02-13-060	50,485.85	481,000.00	454,372.65
Repairs and Maintenance - Furniture and Fixture	5-02-13-070	2,140.11	40,000.00	19,261.00
Repairs and Maintenance - Other Property, Plan	5-02-13-990	50,134.32	1,050,000.00	451,208.91
Total Maintenance Expenses		417,666.59 P	6,653,000.00	3,758,999.27

Prepared by:

[Signature]
ROVELYN G. DINGLASAN, CPA
Sr. Corporate Accountant C

Checked by:

[Signature]
IVY KRISTINE E. MANGUNDAYAO
Division Manager C
Fin. & Commercial Div.

[Signature]
AUREA T. LINDO
Division Manager C
Admin & Gen. Services Div.

[Signature]
ENGR. ANSELMO B. ADAME
Division Manager C
Engg & Production Div.

Noted by:

[Signature]
ENGR. PERSEVERANDO T. ATIENZA
General Manager

BOARD ACTION

BR Number	Date	Board of Director
		QUIRINO J. PANGANIBAN

[Signature]

[Signature]

CASH FLOW BUDGET - TWD ICG
For the Year 2025

CASH RECEIPTS:

Generation, Transmission and Distribution Income	79,774,000.00	88.54%
Previous Year's Arrears	3,392,000.00	3.76%
Other Business and Service Income	3,028,000.00	3.36%
Fines and Penalties - Business and Service Income	3,896,000.00	4.32%
Interest Revenues	12,000.00	0.01%
Total Receipts	90,102,000.00	100%


CASH DISBURSEMENTS

Personal Services	35,036,000.00	38.90%
Maintenance and Other Operation Expenses	35,369,781.42	39.27%
Debt Service - LWUA	5,590,000.00	6.21%
Capital Expenditures - ICG	13,778,000.00	15.30%
Reserves	300,000.00	0.33%
Total Disbursements	90,073,781.42	100%
Net Cash Inflow (Deficit)	28,218.58	
Add: Cash Balance December 31, 2024	118,000.00	
Cash Balance December 31, 2025	146,218.58	

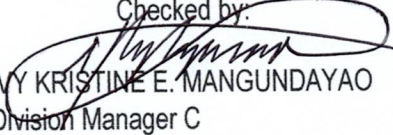
Note: 5% of the total MOOE, PS and CAPEX ICG amounting to P4,209,189.07 is allocated to GAD.

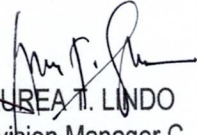
Note: 5% of the total MOOE, PS and CAPEX ICG amounting to P4,209,189.07 is allocated to DRRM.


Prepared by:


ROVELYN G. DINGLASAN, CPA
Sr. Corporate Accountant

Checked by:


IVY KRISTINE E. MANGUNDAYAO
Division Manager C
Fin. & Commercial Div.


AUREA T. LINDO
Division Manager C
Admin & Gen. Services Div.


ENGR. ANSELMO B. ADAME
Division Manager C
Engg & Production Div.

Noted by:


ENGR. PERSEVERANDO T. ATIENZA
General Manager

BOARD ACTION

BR Number	Date	Board of Director
		QUIRINO J. PANGANIBAN



