Annex A

BUDGET OF EXPENDITURES AND SOURCES OF FINANCING
LWD: BALIWAG WATER DISTRICT

Particulars	Account Code	2023 (Audited)	2024 (Audited)	2025 (Current Program)	2026 (Proposed)
I. Beginning Cash Balance		**27,233**	**23,795**	**22,119**	**21,776**
II. Receipts:					
Internal Sources					
1. Waterworks System Fees		252,210	260,495	271,901	367,102
2. Interest Income		12	12	16	16
3. Fines and Penalties		6,849	7,247	7,243	10,634
4. Miscellaneous Income		32,031	2,718	4,224	9,004
5. Other Business Income		14,039	42,376	46,526	36,385
External Sources					
1. Subsidy from NGAs					
2. Subsidy from LGUs					
3. Borrowings		21,196	6,635	-	-
Total Receipts		**326,337**	**319,483**	**329,911**	**423,141**
III. Expenditures					
General Administration and Support					
Personnel Services					
Salaries and Wages - Regular		25,557	26,803	28,420	36,083
PERA		1,655	1,677	1,666	2,142
Personnel Benefits Contribution		3,735	4,105	4,356	5,546
Other Personnel Benefits		11,474	11,888	10,299	12,763
MOOE					
Travelling Expenses		241	262	341	502
Training and Scholarship Expenses		1,030	1,098	2,420	2,600
Supplies and Materials Expenses		2,997	3,873	4,822	6,169
Utilities Expenses		2,617	2,750	3,044	3,435
Others		22,486	26,429	30,583	35,014
Financial Expenses		44,126	42,882	42,037	32,273
Capital Outlays					
Land and Buildings					
Property, Plant and Equipment		35	457	-	28,866
Land					
Land Improvements					
TOTAL GAS		**115,954**	**122,226**	**127,987**	**165,393**
Support to Operations					
Personnel Services					
Salaries and Wages - Regular		11,119	11,871	13,496	17,866
PERA		423	480	532	712
Personnel Benefits Contribution		1,550	1,749	1,983	2,635
Other Personnel Benefits		6,760	6,518	6,181	8,336
MOOE					
Travelling Expenses		704	1,412	664	1,736
Training and Scholarship Expenses		750	477	19	320
Supplies and Materials Expenses		79	528	826	748
Utilities Expenses		-	-	-	-
Others		3,542	4,895	4,787	10,142

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BUDGET OF EXPENDITURES AND SOURCES OF FINANCING
LWD: BALIWAG WATER DISTRICT

Particulars	Account Code	2023 (Audited)	2024 (Audited)	2025 (Current Program)	2026 (Proposed)
Financial Expenses					
Capital Outlays					
Land and Buildings					
Property, Plant and Equipment		582	426	523	4,495
Land					
Land Improvements					
TOTAL STO		**25,510**	**28,355**	**29,009**	**46,990**
Operations					
Personnel Services					
Salaries and Wages - Regular		19,231	19,287	22,218	24,586
PERA		1,512	1,408	1,590	1,672
Personnel Benefits Contribution		2,852	3,028	3,497	3,814
Other Personnel Benefits		8,866	9,214	8,365	8,203
MOOE					
Travelling Expenses		8	5	11	16
Training and Scholarship Expenses		-	-	-	-
Supplies and Materials Expenses		305	252	388	163
Utilities Expenses		43	92	100	116
Others		100,041	103,353	100,721	123,460
Direct Cost		12,380	14,799	16,429	16,951
Capital Outlays					
Land and Buildings					
Property, Plant and Equipment		38,010	18,864	19,188	31,011
Land		5,063	278	750	
Land Improvements					
TOTAL OPERATIONS		**188,311**	**170,579**	**173,259**	**209,991**
Total Expenditures		**329,775**	**321,159**	**330,254**	**422,374**
IV. Ending Balance		**23,795**	**22,119**	**21,776**	**22,543**

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