



ISO 9001:2015 Certified

# ANGELES CITY WATER DISTRICT ANNUAL REPORT 2019

Prepared by:

*C. Zambrano*

**CAITLIN JANELLE D. ZAMBRANO**  
Procurement/Materials Officer B

APPROVED BY:

*[Signature]*  
**REYNALDO C. LIWANAG**  
General Manager

Reviewed by:

*[Signature]*  
**TRACY T. SALUNGA**

Asst. General Manager – Administrative,  
Financial and Commercial Services

# TABLE OF CONTENTS

ACWD 2019 Annual Report.....	1-7
ACWD 2019 Industry Average.....	8-12
Exhibit A: Organizational Chart.....	13
Exhibit B: Plantilla of Personnel.....	14-33
Exhibit C: Monthly Data Sheet.....	34-37
Exhibit D: Board Resolutions.....	38-42
Exhibit E: 2019 Financial Statements	
E.1 Condensed Balance Sheet.....	43-44
E.2 Condensed Statement of Income and Expenses.....	44-49
E.3 Cash Flow Statements.....	50-51
E.4 Notes to Financial Statements.....	52-84
Exhibit F: Property Plant and Equipment.....	85



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# ANGELES CITY WATER DISTRICT ANNUAL REPORT 2019

## VISION

“TO PROVIDE ADEQUATE WATER AND SANITATION SERVICES TO THE PEOPLE OF ANGELES CITY.”

## MISSION

“TO PROVIDE OUR CUSTOMERS RELIABLE WATER AND SEPTAGE SERVICES THROUGH RESPONSIBLE AND EFFICIENT MANAGEMENT OF OUR RESOURCES.”

## QUALITY POLICY

ANGELES CITY WATER DISTRICT, WHICH AIMS TO PROVIDE ADEQUATE WATER AND SANITATION SERVICES TO THE PEOPLE OF ANGELES CITY, IS FULLY COMMITTED TO PROVIDE OUR CUSTOMERS' POTABLE WATER AND SEPTAGE SERVICES THROUGH RESPONSIBLE AND EFFICIENT MANAGEMENT OF OUR RESOURCES ASSURING TOTAL CUSTOMERS' AND OTHER INTERESTED PARTIES' SATISFACTION, FULFILL ITS COMPLIANCE OBLIGATION AND OTHER APPLICABLE REQUIREMENTS AND CONTINUALLY IMPROVE THE EFFECTIVENESS OF THE QUALITY MANAGEMENT SYSTEM.

# ANNUAL REPORT 2019

## ANGELES CITY WATER DISTRICT

Angeles City 2019

### ANNUAL REPORT

#### A. ADMINISTRATIVE

1. Approved organization charts in effect as of year-end report.
  - a. Organizational Chart- showing unit broad functions  
(see Exhibit A)
2. List of employed personnel with pertinent information. The following summarizes the District's staffing. ( see Exhibit B)
  - a. Total number of employees/laborers..... 181
  - b. Number of permanent employees .....173
  - c. Job Order.....8
  - d. Number of employees with minimum  
Qualifications as per job description  
Adopted by the district .....173
  - e. Number of employees nor classified as casuals/  
Temporary who do not meet the minimum  
Qualifications established by the district ..... none
3. Has the district adopted a policy prohibiting hiring of  
Personnel related up to the fourth degree of affinity  
Or consanguinity ..... N/A  
If not, how many of the employees are related to other  
Employees or officials within the fourth degree by  
Affinity or consanguinity ..... N/A

# ANNUAL REPORT 2019

4. Has the district adopted rules and regulations regarding the following:

- a. Personnel Matter ..... Yes
- b. Utility Customer Relations ..... Yes
- c. General Utility Operation ..... Yes

During the year, in how many instances ( or how many times) have Exemptions to these rules and regulations

Been granted in special cases? ..... N/A

5. Attach list of policy-setting resolution adopted, repealed or amended by the district board including those adopting LWUA's Guidelines (see Exhibit C)

6. Has the district written and reliable records, properly updated the following? (

A field check may be undertaken, if necessary)

	Yes or No
a. Customer complaint .....	Yes
b. Billing and Collection .....	Yes
c. Delinquencies in payment of water bills .....	Yes
d. Meter histories .....	Yes
e. Service connections.....	Yes
f. Equipment downtime .....	Yes
g. Equipment histories .....	Yes
h. Bacteriological tests .....	Yes
i. System pressure .....	Yes
j. Leak reports .....	Yes
k. Unaccounted for water .....	Yes
l. Pump efficiencies .....	Yes
m. Water production .....	Yes
n. Water Consumption .....	Yes
o. Valve pipeline location .....	Yes
p. General accounting .....	Yes
q. Stock inventory .....	Yes
r. Stores usage .....	Yes
s. Employees record .....	Yes
t. Minutes of Board Meetings .....	Yes

...

# ANNUAL REPORT 2019

7. Does the district employ an auditor on

a retainer basis? ..... No

## B. FINANCIAL/COMMERCIAL

1. Attach the district's financial statements for the report year including A comparison of the immediate past year ( see Exhibit E )

2. For the same one year period, the district's operating revenue Was ..... 472,560,865.76

This was broken down into:

a. Collection from water sales .....445,316,270.63

b. Other revenues ..... 27,244,595.13

3. For the same one year period, the districts expenditure

Was ..... 365,548,147.21

Personal Services ..... 94,418,087.95

Maint. and other operating Exp. .... 259,538,443.12

Financial Expense ..... 11,591,616.14

4. For the same one year period, the total salaries and wages paid for

The district's employees were ..... 94,418,087.95

a. Permanent employees ..... 94,418,087.95

# ANNUAL REPORT 2019

5. Expenses for power/fuel for pumping during the year Were .....	91,366,758.01
6. Total amount billed during the year .....	451,412,408.50
7. Total amount collected (water sales only ) during the Year .....	437,837,610.82
a. Current billings.....	407,948,529.18
b. old accounts .....	29,889,081.61
8. Total amount uncollected (delinquent) at year end (bad debts Not included) .....	25,799,028.08
9. Complaints filed, processed and settled during the year	
a) Total number filed .....	1,673
b) Number dismissed for lack of merit.....	0
c) Number Investigated .....	1,673
d) Number settled to the satisfaction of the customer .....	1,673
e) Number elevated to the district board.....	0
f) Number settled by the board.....	0
g) Number elevated to Higher authorities .....	0

# ANNUAL REPORT 2019

10. At year's end, the following water rate charges were enforce:



Republic of the Philippines  
**ANGELES CITY WATER DISTRICT**  
 Pampang Road, Brgy. Lourdes Northwest, Angeles City  
 (045) 458-0372/458-0371; (045) 321-632/222-0936  
 Fax No. (045) 888-1696  
 Website: www.angcswaterdist.gov.ph  
 email add: angcswaterdist@angnet.com  
**MAHALAGANG PAUNAWA**

Angels City Water District  
 Report No. 00

Mga Mahal Namung Tagapagtagubilid:

Para po sa inyong kaalaman, Ang mga sumunod na "adjustment" ng sangi sa tubig ng ipatimpad simula sa kontorno ng labag sa Hulyo 1, 2018. Atin mababag "adjustment" ng alamang mapapabilhan ng Local Water Utilities Administration (LWUA) Board of Trustees sa Resolusyon Bilang 7, Seryo ng 2018 noong Enero 22, 2018.

Classification	Size	Minimum Charges				Commodity Charge			
		0-10 cu m.	11-20 cu m.	21-30 cu m.	31-40 cu m.	41-50 cu m.	51-up cu m.	51-up cu m.	51-up cu m.
Residential/ Government	1/2"	220.00	24.50	26.20	28.20	28.50	33.35	33.35	33.35
	3/4"	352.00	24.50	26.20	28.20	30.50	33.35	33.35	33.35
	1"	754.00	24.50	26.20	28.20	30.50	33.35	33.35	33.35
	1-1/2"	1,760.00	24.50	26.20	28.20	30.50	33.35	33.35	33.35
	2"	2,409.00	24.50	26.20	28.20	30.50	33.35	33.35	33.35
	3"	3,810.00	24.50	26.20	28.20	30.50	33.35	33.35	33.35
	4"	5,211.00	24.50	26.20	28.20	30.50	33.35	33.35	33.35
	6"	8,612.00	24.50	26.20	28.20	30.50	33.35	33.35	33.35
	8"	12,013.00	24.50	26.20	28.20	30.50	33.35	33.35	33.35
	10"	15,414.00	24.50	26.20	28.20	30.50	33.35	33.35	33.35
Commercial/ Industrial	1/2"	430.00	35.00	36.40	38.40	38.40	41.00	41.00	41.00
	3/4"	680.00	35.00	36.40	38.40	38.40	41.00	41.00	41.00
	1"	1,408.00	35.00	36.40	38.40	38.40	41.00	41.00	41.00
	1-1/2"	3,220.00	35.00	36.40	38.40	38.40	41.00	41.00	41.00
	2"	4,400.00	35.00	36.40	38.40	38.40	41.00	41.00	41.00
	3"	5,580.00	35.00	36.40	38.40	38.40	41.00	41.00	41.00
	4"	6,760.00	35.00	36.40	38.40	38.40	41.00	41.00	41.00
	6"	10,000.00	35.00	36.40	38.40	38.40	41.00	41.00	41.00
	8"	13,240.00	35.00	36.40	38.40	38.40	41.00	41.00	41.00
	10"	16,480.00	35.00	36.40	38.40	38.40	41.00	41.00	41.00
Commercial A	1/2"	385.00	42.85	43.85	49.35	49.35	53.35	53.35	53.35
	3/4"	616.00	42.85	43.85	49.35	49.35	53.35	53.35	53.35
	1"	1,047.00	42.85	43.85	49.35	49.35	53.35	53.35	53.35
	1-1/2"	1,478.00	42.85	43.85	49.35	49.35	53.35	53.35	53.35
	2"	2,909.00	42.85	43.85	49.35	49.35	53.35	53.35	53.35
	3"	3,340.00	42.85	43.85	49.35	49.35	53.35	53.35	53.35
	4"	4,771.00	42.85	43.85	49.35	49.35	53.35	53.35	53.35
	6"	7,202.00	42.85	43.85	49.35	49.35	53.35	53.35	53.35
	8"	9,633.00	42.85	43.85	49.35	49.35	53.35	53.35	53.35
	10"	12,064.00	42.85	43.85	49.35	49.35	53.35	53.35	53.35
Commercial B	1/2"	228.00	36.75	39.30	42.30	42.30	45.75	45.75	45.75
	3/4"	456.00	36.75	39.30	42.30	42.30	45.75	45.75	45.75
	1"	684.00	36.75	39.30	42.30	42.30	45.75	45.75	45.75
	1-1/2"	1,116.00	36.75	39.30	42.30	42.30	45.75	45.75	45.75
	2"	1,548.00	36.75	39.30	42.30	42.30	45.75	45.75	45.75
	3"	2,980.00	36.75	39.30	42.30	42.30	45.75	45.75	45.75
	4"	3,412.00	36.75	39.30	42.30	42.30	45.75	45.75	45.75
	6"	5,844.00	36.75	39.30	42.30	42.30	45.75	45.75	45.75
	8"	8,276.00	36.75	39.30	42.30	42.30	45.75	45.75	45.75
	10"	10,708.00	36.75	39.30	42.30	42.30	45.75	45.75	45.75
Commercial C	1/2"	280.00	30.60	32.24	35.24	35.24	38.10	38.10	38.10
	3/4"	560.00	30.60	32.24	35.24	35.24	38.10	38.10	38.10
	1"	840.00	30.60	32.24	35.24	35.24	38.10	38.10	38.10
	1-1/2"	1,120.00	30.60	32.24	35.24	35.24	38.10	38.10	38.10
	2"	2,240.00	30.60	32.24	35.24	35.24	38.10	38.10	38.10
	3"	3,360.00	30.60	32.24	35.24	35.24	38.10	38.10	38.10
	4"	4,480.00	30.60	32.24	35.24	35.24	38.10	38.10	38.10
	6"	6,720.00	30.60	32.24	35.24	35.24	38.10	38.10	38.10
	8"	8,960.00	30.60	32.24	35.24	35.24	38.10	38.10	38.10
	10"	11,200.00	30.60	32.24	35.24	35.24	38.10	38.10	38.10
Retail/ Wholesale	1/2"	660.00	73.50	78.60	84.60	84.60	91.50	91.50	91.50
	3/4"	1,320.00	73.50	78.60	84.60	84.60	91.50	91.50	91.50
	1"	1,980.00	73.50	78.60	84.60	84.60	91.50	91.50	91.50
	1-1/2"	2,640.00	73.50	78.60	84.60	84.60	91.50	91.50	91.50
	2"	5,280.00	73.50	78.60	84.60	84.60	91.50	91.50	91.50
	3"	7,920.00	73.50	78.60	84.60	84.60	91.50	91.50	91.50
	4"	10,560.00	73.50	78.60	84.60	84.60	91.50	91.50	91.50
	6"	15,840.00	73.50	78.60	84.60	84.60	91.50	91.50	91.50
	8"	21,120.00	73.50	78.60	84.60	84.60	91.50	91.50	91.50
	10"	26,400.00	73.50	78.60	84.60	84.60	91.50	91.50	91.50

Mararung salarup po sa inyong walang tugi na pagtitwala at suportang upang mapansin ang mabuuay na serbisyo ng tubig sa Lunsod ng Angeles

ANG TAGAPAMAHALA  
 Angeles City Water District

a. Had these rates been submitted to LWUA for review? .....Yes

### C. TECHNICAL

1. Has the district adopted, by Board Resolution, a set of design and

Construction standard? .....Yes

If so, who prepared it? .....Engineering Department



# ANNUAL REPORT 2019

- Is it being adhered to strictly? ..... Yes
2. Does the water district undertake bacteriological test of its water? ..... Yes  
 How often are there tests made per year? ..... Monthly
- Is LWUA being furnished copies of these Test report? ..... Yes
3. State method of water treatment employed by the district,  
 if any: ..... Chlorination
4. Does the district undertake regular pump efficiency test? ..... Yes  
 How many of these pumps does the district has its system? ..... 40 Deep wells  
 How many of these pumps are in operations? ..... All
- D. OPERATIONAL**
1. Total water production during the year in cubic meters ..... 23,187,930.30m<sup>3</sup>  
 Total water billed in cubic meters ..... 1,982,593m<sup>3</sup>  
 In what year was the existing system constructed? ..... 1936
2. Is the district provided with measuring devices to measure water production? ..... Yes  
 If so, what type? ..... Orifice, Production and Volumetric Method
3. As of year-end, the district has the following existing service connections and related information:
- a. Total number of existing connections ..... 57,211
  - b. Number of active connections ..... 58,342
  - c. Number of metered connections ..... 58,342
  - d. Targeted increase in number of connections ..... 2,400
  - e. Actual increase in number of connections ..... 1,819
  - f. Number of flat-rate connections billed ..... N/A
  - g. Number of delinquent customers ..... 8,068
  - h. Average number of consumers per connection ..... 5
4. Estimated population of district service area ..... 407,847
- a. Estimated population served by utility, whether fully or partially ..... 286,055

# ANNUAL REPORT 2019

Because of inadequate facilities, the district had to provide partial service in accordance with the follow-average length of time during each 24-hour/day:

	Number of Connections
a. Less than 6 hours service	N/A
b. 7-12 hours service	N/A
c. 13-18 hours service	N/A
d. 19-24 hours service	N/A

5. Does the district keep written records of requests for repair/leakage services ..... Yes

Do the records show the data when such requests

were made and the nature of the service requested ..... Yes

On the average, how long does it take the district to respond and attend to such request.....within 12 hours

How many such requests were received during the year .....4,488

How many of these were attended during the year .....4,488

# ANNUAL REPORT 2019

## ACWD 2019 INDUSTRY AVERAGE



Republic of the Philippines  
**ANGELES CITY WATER DISTRICT**  
 Water District Industry Average (Large)  
 For the Year 2019

	ACWD	Industry Ave.	Difference	Remarks
<b>PROFITABILITY</b>				
<b>Net Income/Operating Revenues</b>				
Net Income	48,737,090.75			
Operating Revenue	473,785,077.58	10%	0%	Passed
	<b>10%</b>			
<b>Interest Exp/Operating Revenues</b>				
Interest Expense	11,567,566.14			
Operating Revenue	473,785,077.58	11%	9%	Passed
	<b>2%</b>			
<b>Debt Service Ratio</b>				
Net Income	48,737,090.75			
Interest Expense	11,567,566.14			
Depreciation Expense	49,748,620.54			
Debt Service	48,696,967.96	100%	126%	Passed
	<b>226%</b>			
<b>Net Income/Net UPIS</b>				
Net Income	48,737,090.75			
Net Utility Plant in Service	689,298,184.25	7%	0%	Passed
	<b>7.07%</b>			
<b>Net Income /month</b>	<b>4,061,424.23</b>	1,552,783.00	2,508,641.23	Passed

# ANNUAL REPORT 2019



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Republic of the Philippines  
**ANGELES CITY WATER DISTRICT**  
 Water District Industry Average (Large)  
 For the Year 2019

	ACWD	Industry Ave.	Difference	Remarks
<b>COST CONTROL</b>				
<b>Operating Ratio</b>				
Total Expense	425,047,986.83			
Financial Expenses	11,591,616.14			
Operating Revenue	473,785,077.58	80%	-7%	Failed
	<b>87%</b>			
<b>Operating Expense/month</b>	<b>34,454,697.56</b>	15,314,683.00	(19,140,014.56)	Failed
<b>Operating Exp/Conn/month</b>				
Total Expense	425,047,986.83			
Financial Expenses	11,591,616.14			
Number of Active Connection	58,342			
no. of Months	12			
	<b>590.56</b>	446	(144.56)	Failed
<b>Operating Expense/cubic Meter Billed</b>				
Total Expense	425,047,986.83			
Financial Expenses	11,591,616.14			
cu.m. billed	15,832,960			
	<b>26.11</b>	19	(7.11)	Failed

Republic of the Philippines  
**ANGELES CITY WATER DISTRICT**  
 Water District Industry Average (Large)  
 For the year 2019

	ACWD	Industry Ave.	Difference
<b>MARKETING EFFORT</b>			
Ave. Active Service Connection	58,342.00	24,585.00	33,757.00
Operating Revenues/month	39,482,089.80	18,805,373.00	20,676,716.80
Operating Rev./Conn/month	676.74	502.00	174.74
Operating Rev/Cubic Meter Billed	29.92	24.00	5.92
Cubic Meter Billed/Conn/month	22.62	25.00	(2.38)
Cubic Meter Billed/month	1,319,413.33	605,303.00	714,110.33
Monthly Billing per Connection	644.78	565.00	79.78
Peso Billing/Cubic Meters Billed	28.51	24.00	4.51

# ANNUAL REPORT 2019



Republic of the Philippines  
**ANGELES CITY WATER DISTRICT**  
 Water District Industry Average (Large)  
 For the year 2019

	ACWD	Industry Ave.	Difference	Remarks
<b>COLLECTION EFFORT</b>				
<b>Average Collection Period</b>				
Accounts Receivable	75,790,136.09			
Water Sales per day	1,236,746.32	44	(17.28)	Failed
	<b>61.28</b>			
<b>On-time Paid</b>				
Current Collection	180,058,501.43			
Business and Service Income	451,412,408.50	60%	-20%	Failed
	<b>40%</b>			
<b>Collection Efficiency</b>				
Collection-Current Year w/o FT	407,948,529.18			
Business and Service Income	451,412,408.50	90%	0.37%	Passed
	<b>90%</b>			
<b>Collection Ratio</b>				
Total Collections w/o FT	437,837,610.82			
B and S Income plus A/R beg.	519,986,296.28	90%	-6%	Failed
	<b>84.20%</b>			
<b>Peso Collection-Current Year's Sales</b>	<b>407,948,529.18</b>	183,528,938.00	224,419,591.18	Passed
<b>Peso Collection-Previous Year's Sales</b>	<b>29,889,081.64</b>	5,349,017.00	24,540,064.64	Passed

# ANNUAL REPORT 2019



Republic of the Philippines  
**ANGELES CITY WATER DISTRICT**  
 Water District Industry Average (Large)  
 For the year 2019

	ACWD	Industry Ave.	Difference	Remarks
<b>FINANCIAL POSITION</b>				
<b>Total Debt/Total Assets</b>				
Total Liabilities	195,306,514.21			
Total Assets	861,961,145.51	50%	27%	Passed
	<b>23%</b>			
<b>Loans Payable/Fixed Assets</b>				
Loans Payable	99,803,324.26			
Fixed Assets	689,298,184.25	175%	161%	Passed
	<b>14%</b>			
<b>Current Ratio</b>				
Current Assets	153,595,019.51			
Current Liabilities	127,142,919.32			
	1.21			
	<b>1.21:1</b>	<b>1.5:1</b>	(0.29)	Failed
<b>Net Income/Total Assets</b>				
Net Income	48,737,090.75			
Total Assets	861,961,145.51	4%	1.65%	Passed
	<b>5.65%</b>			
<b>Long Term Debt/Total Equity</b>				
Non-Current Liabilities	68,163,594.89			
Total Equity	666,654,631.30	177%	167%	Passed
	<b>10%</b>			

# ANNUAL REPORT 2019

Republic of the Philippines  
 ANGELES CITY WATER DISTRICT  
 Water District Industry Average (Large)  
 For the year 2019

	ACWD	Industry Ave.	Difference
<b>PRODUCTION EFFICIENCY</b>			
Metered Service Connection	58342	31,152	27,190 Passed
Non-Revenue Water	32%	30%	1.50% Failed
Production Capacity Utilized	83%	75%	8% Passed
Pumping Exp/Cubic Meters Produced	4.31	4.12	0.19 Failed
Treatment Exp/Cubic Meters Produced	0.16	0.24	(0.08) Passed
Total Production Exp/Cubic Meters Produced	4.46	5.09	(1) Passed
Total Production Exp/Conn/month	130.54	144	(13) Passed
Total Production Exp/Operating Expense	22%	41%	-19% Passed
Cubic Meters Produced	20,472,344	9,752,443	10,719,901 Passed

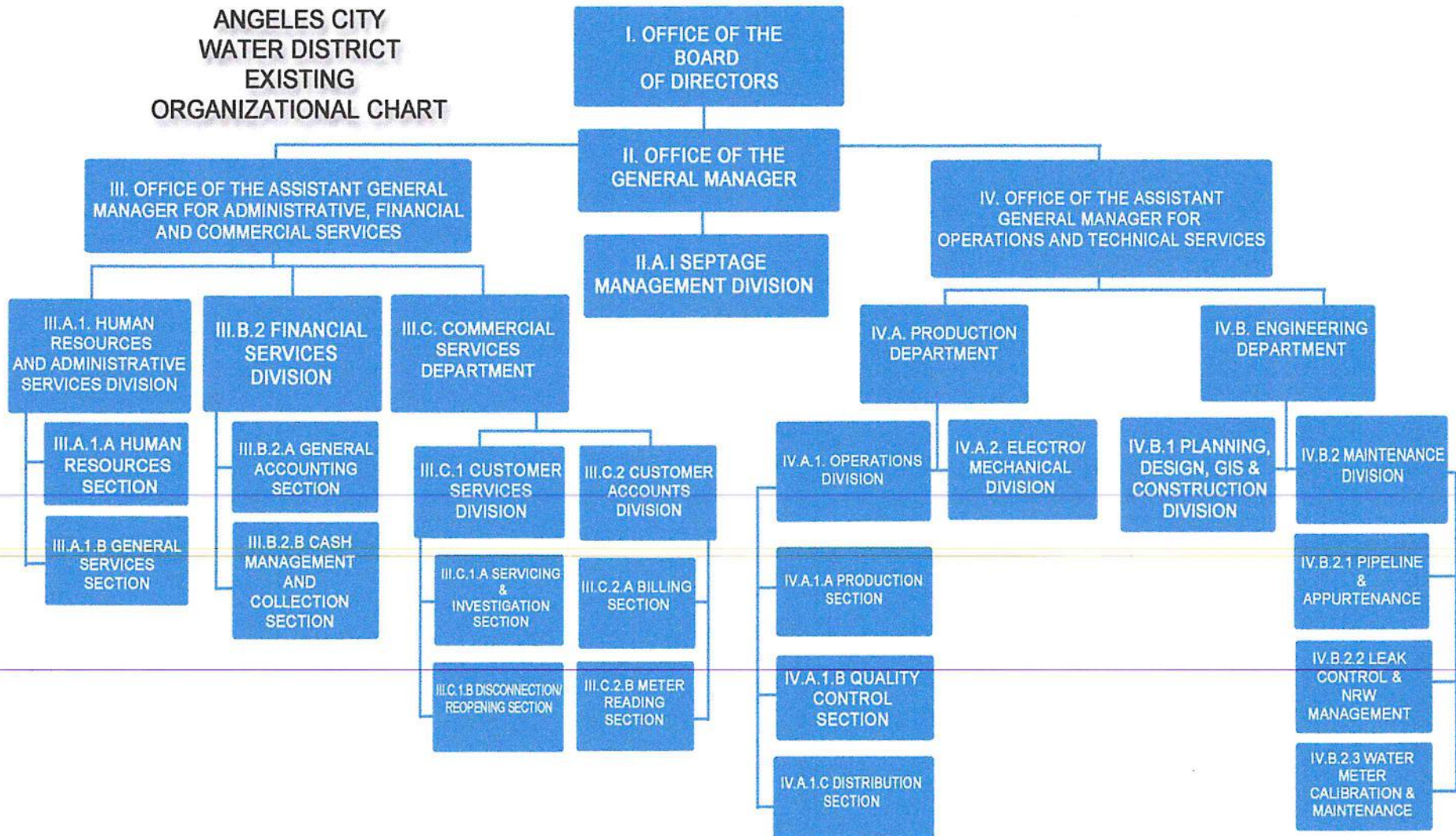
Republic of the Philippines  
 ANGELES CITY WATER DISTRICT  
 Water District Industry Average (Large)  
 For the year 2019

	ACWD	Industry Ave.	Difference
<b>PERSONNEL MANAGEMENT</b>			
Average number of Employees	182	131	51
Active Service Conn/Employee	321	183	138
Average Payroll/Employee/month	23,739.82	15,199	8,540.82
Average Payroll/Operating Exp	12%	19%	-7%

# ANNUAL REPORT 2019

## EXHIBIT A: ORGANIZATIONAL CHART

### ANGELES CITY WATER DISTRICT EXISTING ORGANIZATIONAL CHART





# ANNUAL REPORT 2019

## EXHIBIT B: PLANTILLA OF PERSONNEL



PLANTILLA OF PERSONNEL AS PER REVISED LOCAL WATER DISTRICT MANUAL ON CATEGORIZATION, RECATEGORIZATION & OTHER MATTERS (LWD-MACRO)  
AS OF DECEMBER 31, 2019

Prepared in accordance with the Organizational Structure/Staffing Pattern  
and terms and conditions prescribed in the  
DBM-approved Manual for Local Water Districts

WATER DISTRICT: ANGELES CITY WATER DISTRICT

ADDRESS: Pampang Road., Lourdes North West, Angeles City

page 1

Item No.	DBM-Approved Position Title	SALARY		AUTHORIZED SALARY		SALARY		ACTUAL SALARY	NAME OF INCUMBENT	Status of Appt.	CSC Eligibility	Educational Attainment	Date of Effectivity of Original Appointment	Date of Effectivity of Promotion
		Grade	Step	Grade	Step	Grade	Step							
[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]	[12]	[13]	[14]	[15]
Basic SALARY PER MONTH as of January 1,2019 Pursuant to Corporate Budget No. 23 dated January 15,2019 implementing EO No. 201, s. 2016. Inclusive of Transition Allowance, if any														
<b>I.OFFICE OF THE BOARD OF DIRECTORS</b>														
1	Minutes & Agenda Officer B	11	1	20,754.00	11	2	21,038.00		Yvette H. Quiambao	Permanent	CSC Professional	BS in Computer Science	09/16/14	
<b>II. OFFICE OF THE GENERAL MANAGER</b>														
2	General Manager A	28	1	137,195.00	28	3	141,710.00		Reynaldo C. Liwanag	Permanent	RA 1080 (RME)	BS in Mechanical Engineering	12/01/87	02/16/11 3/1/13-Reclass
3	Private Secretary B	15	1	30,531.00					Vacant (Vacated by : P. Colle)	Coterminous				
4	Driver-Mechanic A	9	1	17,975.00	9	3	18,277.00		Nestor D. Ilagan	Coterminous	none	High School	03/16/10	11/16/13
5	Corporate Planning Assistant B	8	1	16,758.00					Vacant (Vacated by: LG Reyes)					
6	Management Information Systems Reseacher	12	1	22,938.00	12	2	23,222.00		Kenny P. Serrano	Permanent	CSC Prof.	Computer Systems and Network Technology	11/16/13	11/02/15
7	Internal Control Officer A	13	1	25,232.00					Vacant (Vacated by F. Evaristo)					
8	Internal Control Assistant B	8	1	16,758.00					Vacant (Vacated by F. Evaristo)					
<b>III. OFFICE OF THE ASSISTANT GENERAL MANAGER FOR ADMINISTRATIVE, FINANCIAL AND COMMERCIAL SERVICES</b>														
9	Assistant General Manager A	27	1	121,411.00	27	1	121,411.00		Tracy T. Salunga	Permanent	CSC Prof/CES Eligible	BS in Accountancy	03/01/02	01/03/18
<b>III. A. ADMINISTRATIVE AND FINANCIAL SERVICES DEPARTMENT</b>														
10	Department Manager A	26	1	107,444.00					Vacant					

# ANNUAL REPORT 2019



PLANTILLA OF PERSONNEL AS PER REVISED LOCAL WATER DISTRICT MANUAL ON CATEGORIZATION, RECATEGORIZATION & OTHER MATTERS (LWD-MACRO)  
AS OF DECEMBER 31, 2019

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DBM-approved Manual for Local Water Districts

WATER DISTRICT: ANGELES CITY WATER DISTRICT

ADDRESS: Pampang Road., Lourdes North West, Angeles City

page 2

Item No.		DBM-Approved Position Title	Basic SALARY PER MONTH as of January 1, 2019 Pursuant to Corporate Budget No. 23 dated January 15, 2019 implementing EO No. 201, s. 2016. Inclusive of Transition Allowance, if any				NAME OF INCUMBENT	Status of Appt.	CSC Eligibility	Educational Attainment	Date of Effectivity of Original Appointment	Date of Effectivity of Promotion		
FY	FY		SALARY		AUTHORIZED SALARY	SALARY							ACTUAL SALARY	
[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]	[12]	[13]	[14]	[15]
<b>III.A.1 HUMAN RESOURCE AND ADMINISTRATIVE SERVICES DIVISION</b>														
	11	Division Manager A	24	1	83,406.00	24	1	83,406.00	Warlie P. Francisco <i>Vacated by: T. Salvino</i>	Permanent	CSC Prof.	BSEBA Major in Accountancy <i>w/ MPS Bus. Mgmt</i>	04/01/02	03/25/19
<b>III.A.1. A HUMAN RESOURCE SECTION</b>														
	12	Senior Industrial Relations Management Officer A	18	1	40,637.00	18	2	41,140.00	Agnes T. Dizon	Permanent	RA 1080 (RN)	BS in Nursing	08/01/03	07/01/15
	13	Industrial Relations Management Officer A	15	1	30,531.00	15	1	30,531.00	Francis C. Evaristo <i>(Vacated by: A. Dizon)</i>	Permanent	CSC Prof.	BS in Business Admin. Business Mgmt.	11/16/13	03/25/19
	14	Industrial Relations Management Officer B	13	1	25,232.00				Vacant <i>(Vacated by: F. Evaristo)</i>					
	15	Industrial Relations Management Aid	4	1	13,214.00				Vacant <i>(Vacated by: M. Guiso)</i>					
	16	Industrial Relations Development Aid	4	1	13,214.00	4	1	13,214.00	Rian C. Joven <i>(Vacated by: C. Mbsale)</i>	Permanent	PO 907	BS in Math	08/01/18	
<b>III.A.1.B GENERAL SERVICES SECTION</b>														
	17	Administrative/General Services Chief C	18	1	40,637.00	18	2	41,140.00	Kathrina M. Eco	Permanent	CSC Prof.	BS in Accountancy	12/01/08	07/01/15
	18	Property/Supply Officer B	12	1	22,938.00	12	1	22,938.00	Jennifer L. Amio <i>(Vacated by: M. delo Cruz)</i>	Permanent	CSC Sub-Prof	BS in Journalism	03/16/16	11/16/17
	19	Property/Supply Officer C	10	1	19,233.00	10	1	19,233.00	Michael John C. Bacani <i>(Vacated by: R. Francisco)</i>	Permanent	CSC Profesional	BS in Bus. Admin	07/01/15	11/16/17
	20	Records Officer D	10	1	19,233.00	10	1	19,233.00	Crispin T. Bengco <i>(Vacated by: J. Amio)</i>	Permanent	RA 1080	BS in Medical Technology	08/01/18	
	21	Materials/Supplies Inspector	8	1	16,758.00				Vacant <i>(Vacated by: K. Serrano)</i>					

# ANNUAL REPORT 2019



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AS OF DECEMBER 31, 2019

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DBM-approved Manual for Local Water Districts

WATER DISTRICT: ANGELES CITY WATER DISTRICT

ADDRESS: Pampang Road., Lourdes North West, Angeles City

page 3

Item No.		DBM-Approved Position Title [3]	Basic SALARY PER MONTH as of January 1, 2019 Pursuant to Corporate Budget No. 23 dated January 15, 2019 implementing EO No. 201, s. 2016. Inclusive of Transition Allowance, if any						NAME OF INCUMBENT [10]	Status of Appt. [11]	CSC Eligibility [12]	Educational Attainment [13]	Date of Effectivity of Original Appointment [14]	Date of Effectivity of Promotion [15]
FY	FY		SALARY		AUTHORIZED	SALARY		ACTUAL						
[1]	[2]		Grade	Step	SALARY	Grade	Step	SALARY						
[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]	[12]	[13]	[14]	[15]
	22	Driver-Mechanic B	7	1	15,738.00	7	4	16,104.00	Joel C. Quebengco	Permanent	Mechanic (automotive)	High School	10/15/03	
	23	Driver	4	1	13,214.00	4	2	13,316.00	Arnulfo L. Quiambao	Permanent	none	High School	09/16/14	
	24	Administrative Services Aide	4	1	13,214.00	4	1	13,214.00	Zheila Joyner B. Velasquez (Vacated by: F. Miguel)	Permanent	None	BS in Business Administration	08/01/18	
	25	Administrative Services Aide	4	1	13,214.00	4	2	13,316.00	Nino S. Enriquez	Permanent	none	Bachelor of Science in Office Admin, Major in Travel Management	03/01/14 Reappointed	
	26	Administrative Services Aide	4	1	13,214.00	4	2	13,316.00	Cassandra J. Diaz	Permanent	none	Bachelor of Science in Computer Science	03/01/14 Reappointed	
	27	Administrative Services Aide	4	1	13,214.00	4	1	13,214.00	Lawrence C. Canlas (Vacated by: L. Angeles)	Permanent	none	BS in Accountancy	03/25/19	
	28	Administrative Services Aide	4	1	13,214.00	4	1	13,214.00	Mernandro R. Evaristo (Vacated by: J. L. Magleo)	Permanent	none	2 yrs Computer Technician	03/25/19	
	29	Administrative Services Aide	4	1	13,214.00	4	2	13,316.00	Grace P. Sison	Permanent	none	Bachelor of Science in Accountancy	03/01/14 Reappointed	
	30	Administrative Services Aide	4	1	13,214.00	4	1	13,214.00	Zedfrey D. Zambrano (Vacated by: RL Bognot)	Permanent	none	BS in Information Technology	11/16/17	
	31	Administrative Services Aide	4	1	13,214.00	4	3	13,418.00	Medardo L. Santos	Permanent	none	High School	11/16/13	
	32	Administrative Services Aide	4	1	13,214.00	4	3	13,418.00	Glenn H. Garcia	Permanent	none	Computer Technician	11/16/13	
	33	Materials Procurement Officer B	15	1	30,531.00	15	1	30,531.00	Caitlin Janelle J. dela Cruz (Vacated by: K. Eco)	Permanent	CSC Prof.	BS in Business Admin.	11/16/13	3/25/2019
	34	Procurement Analyst B	11	1	20,754.00	11	1	20,754.00	Marjorie M. Guiao (Vacated by: CJ. JI Dela Cruz)	Permanent	RA10029 (Psychomet)	BSP Psychology	07/01/15	08/01/18

# ANNUAL REPORT 2019



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AS OF DECEMBER 31, 2019**

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DBM-approved Manual for Local Water Districts

WATER DISTRICT: ANGELES CITY WATER DISTRICT

ADDRESS: Pampang Road., Lourdes North West, Angeles City

page 4

Item No.		DBM-Approved Position Title	Basic SALARY PER MONTH as of January 1, 2019 Pursuant to Corporate Budget No. 23 dated January 15, 2019 implementing EO No. 201, s. 2016. Inclusive of Transition Allowance, if any				NAME OF INCUMBENT	Status of Appt.	CSC Eligibility	Educational Attainment	Date of Effectivity of Original Appointment	Date of Effectivity of Promotion		
FY	FY		SALARY	AUTHORIZED	SALARY	ACTUAL								
[1]	[2]	[3]	Grade	Step	SALARY	Grade	Step	SALARY	[10]	[11]	[12]	[13]	[14]	[15]
<b>III.B.2. FINANCIAL SERVICES DIVISION</b>														
	35	Division Manager A	24	1	83,406.00	24	1	83,406.00	Jelyn E. Rivera <i>Vacated by E. Torres</i>	Permanent	RA 1080 (CPA)	BS in Accountancy	06/16/10	03/25/19
<b>III.B.2. A GENERAL ACCOUNTING SECTION</b>														
	36	Senior Corporate Accountant A	18	1	40,637.00				Vacant <i>Vacated by J. Rivera</i>					
	37	Senior Corporate Accounts Analyst	15	1	30,531.00	15	2	30,909.00	Wilma C. Guiao	Permanent	CSC Prof.	BSBA Major in Marketing	08/16/10	11/02/15
	38	Senior Accounting Processor A	12	1	22,938.00	12	1	22,938.00	Michael Y. Ramos <i>(Vacated by J. Macapinlac)</i>	Permanent	CSC Sub-Prof	BS in Civil Engineering	04/01/03	11/16/17
	39	Senior Accounting Processor A	12	1	22,938.00	12	1	22,938.00	Carlo C. Bungay <i>(Vacated by W. Guiao)</i>	Permanent	CPA	BS in Business Admin Major in Accounting	03/16/16	11/16/17
	40	Corporate Budget Specialist B	16	1	33,584.00	16	2	34,000.00	Reggie A. Pangilinan	Permanent	CSC Prof.	BS in Accountancy	08/01/08	07/01/15
	41	Financial Planning Analyst	13	1	25,232.00				Vacant <i>(Vacated by C. Dela Cruz)</i>					
	42	Clerk Processor C	4	1	13,214.00				Vacant <i>(Vacated by MA. Magbag)</i>					
<b>III.B.2. B. CASH MANAGEMENT AND COLLECTION SECTION</b>														
	43	Senior Cashier	18	1	40,637.00	18	2	41,140.00	Rovin D. Reyes	Permanent	CSC Prof. LET	BS in Education	06/15/05	07/01/15
	44	Cashier A	16	1	33,584.00	16	1	33,584.00	Lady Fatima I. Santos <i>(Vacated by: V. Cortez)</i>	Permanent	CSC Prof.	Bachelor of Arts in Economics	12/02/08	08/01/18

# ANNUAL REPORT 2019



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DBM-approved Manual for Local Water Districts

WATER DISTRICT: ANGELES CITY WATER DISTRICT

ADDRESS: Pampang Road., Lourdes North West, Angeles City

page 5

Item No.		DBM-Approved Position Title [3]	Basic SALARY PER MONTH as of January 1, 2019 Pursuant to Corporate Budget No. 23 dated January 15, 2019 implementing EO No. 201, s. 2016. Inclusive of Transition Allowance, if any				NAME OF INCUMBENT [10]	Status of Appt. [11]	CSC Eligibility [12]	Educational Attainment [13]	Date of Effectivity of Original Appointment [14]	Date of Effectivity of Promotion [15]		
FY [1]	FY [2]		SALARY		AUTHORIZED SALARY	SALARY							ACTUAL SALARY	
			Grade [4]	Step [5]	[6]	Grade [7]	Step [8]	[9]						
	45	Cashier A	16	1	33,584.00	16	1	33,584.00	Lynell Gay O. Reyes <i>(Vacated by R. Reyes)</i>	Permanent	CSC Prof.	BS in Business Admin.	11/16/13	03/25/19
	46	Cashier B	14	1	27,755.00	14	1	27,755.00	Hazel Marie O. Serrano <i>(Vacated by: Y. Tongol)</i>	Permanent	Career Service Prof	BS in Mgmt. Accounting	08/16/10	08/01/18
	47	Cashier B	14	1	27,755.00				Vacant <i>(Vacated by: LF. Santos)</i>					
	48	Cashier B	14	1	27,755.00				Vacant <i>(Vacated by LG Reyes)</i>					
	49	Cashier C	12	1	22,938.00	12	1	22,938.00	Ma. Teresa E. Serrano <i>(Vacated by: LG. O. Reyes)</i>	Permanent	PBET	BS in Education PEHM	12/02/08	08/01/18
	50	Cashier C	12	1	22,938.00	12	1	22,938.00	Kathleen Joy T. Castilano <i>(Vacated by: HM. Serrano)</i>	Permanent	CSC Prof	BSBA in Marketing Management	11/2/2015	03/25/19
	51	Cashier C	12	1	22,938.00	12	1	22,938.00	Catherine R. Mabale <i>(Vacated by: R. Mercado)</i>	Permanent	CSC Prof.	BSBA Marketing Management	07/01/15	11/16/17
	52	Cashier C	12	1	22,938.00	12	1	22,938.00	Mark Anthony D. Magbag <i>(Vacated by: R. Yumul)</i>	Permanent	CSC Prof.	BS in Buss. Mgmt &	07/01/15	11/16/17
	53	Collection Representative A	10	1	19,233.00				Vacant <i>(Vacated by: MA Magbag)</i>					
	54	Collection Representative A	10	1	19,233.00	10	1	19,233.00	Patrick John T. Santos <i>(Vacated by: M. Ramos)</i>	Permanent	CSC Sub-Prof.	BS in Business Administration	03/01/02	08/01/18
	55	Collection Representative A	10	1	19,233.00	10	4	19,720.00	Jonald C. David	Permanent	CSC Sub-Prof	Bachelor of Arts in Sociology	12/02/08	
	56	Collection Representative A	10	1	19,233.00				Vacant <i>(Vacated by: MT. Serrano)</i>					
	57	Collection Representative A	10	1	19,233.00	10	2	19,394.00	Susana P. Romualdo	Permanent	CSC Sub-Prof	Junior Secretarial	09/16/14	11/02/15

# ANNUAL REPORT 2019



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WATER DISTRICT: ANGELES CITY WATER DISTRICT  
ADDRESS: Pampang Road., Lourdes North West, Angeles City

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FY	FY		SALARY		AUTHORIZED SALARY	SALARY							ACTUAL SALARY	
[1]	[2]	[3]	Grade	Step	[6]	Grade	Step	[9]	[10]	[11]	[12]	[13]	[14]	[15]
	58	Collection Representative B	8	1	16,758.00				Vacant (Vacated by K.J. Castellano)					
	59	Collection Representative B	8	1	16,758.00				Vacant (Vacated by R. G. Yumul)					
	60	Collection Representative B	8	1	16,758.00				Vacant (Vacated by C. Bungay)					
	61	Cashiering Assistant	8	1	16,758.00	8	1	16,758.00	Roxanne D. Meneses (Vacated by: P.J. Santos)	Permanent	CSC Prof.	BS Commerce Major in Management	03/25/19	
<b>III. C. COMMERCIAL SERVICES DEPARTMENT</b>														
	62	Department Manager A	26	1	107,444.00				Vacant					
<b>III. C.1. CUSTOMER SERVICES DIVISION</b>														
	63	Division Manager A	24	1	83,406.00	24	4	87,557.00	Ailyn M. Cordero	Permanent	CSC Prof.	BS in Commerce	12/01/87	11/16/09
	64	Senior Utilities/Customer Service Officer	18	1	40,637.00				Vacant (Vacated by W. Francisco)					
<b>III. C.1. A. SERVICING AND INVESTIGATION SECTION</b>														
	65	Utilities/Customer Service Officer	16	1	33,584.00	16	1	33,584.00	Yvette G. Tongol (Vacated by W. Francisco)	Permanent	CSC Prof.	BS in Business Admin Major in Accounting	11/16/13	11/16/17
	66	Utilities/Customer Service Assistant A	12	1	22,938.00	12	8	25,003.00	Benigno L. Quiambao Jr.	Permanent	None	BS Civil Engineer 3rd year	12/01/87	
	67	Utilities/Customer Service Assistant A	12	1	22,938.00	12	2	23,222.00	Mary Anne C. Sason	Permanent	CSC Prof.	Integrated Programming Language	08/16/10	07/01/15
	68	Utilities/Customer Service Assistant B	10	1	19,233.00	10	1	19,233.00	Ralph Honor T. Umali (Vacated by: HM. Serrano)	Permanent	CSC Prof.	BS in Financial Management	09/16/14	11/16/17

# ANNUAL REPORT 2019



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and terms and conditions prescribed in the  
DBM-approved Manual for Local Water Districts

WATER DISTRICT: ANGELES CITY WATER DISTRICT

ADDRESS: Pampang Road., Lourdes North West, Angeles City

page 7

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FY [1]	FY [2]		SALARY		AUTHORIZED	SALARY		ACTUAL						
[1]	[2]	[3]	Grade [4]	Step [5]	SALARY [6]	Grade [7]	Step [8]	SALARY [9]	[10]	[11]	[12]	[13]	[14]	[15]
	69	Utilities/Customer Service Assistant E	4	1	13,214.00	4	1	13,214.00	Ainna Joy G. Magbag (Vacated by K.J. Castellano)	Permanent	CSC Prof.	BS in Bussiness Administration Major in Marketing Mgmt	8/16/2018	
	70	Utilities/Customer Service Assistant E	4	1	13,214.00	4	1	13,214.00	Margaret Rose P. Bautista (Vacated by RH. Umali)	Permanent	CSC Prof.	BS in Communication Arts	8/16/2018	
	71	Utilities/Customer Service Assistant E	4	1	13,214.00	4	2	13,316.00	Kristoffer P. Pamintuan	Permanent	CSC Prof.	BS in Computer Engineering	03/16/14	
	72	Utilities/Customer Service Assistant E	4	1	13,214.00	4	2	13,316.00	Fides Marie T. Sembrano	Permanent	RA 1080 (LET)	AB Psychology	11/2/2015	
	73	Utilities/Customer Service Assistant E	4	1	13,214.00	4	1	13,214.00	Janella Ann V. Chu	Permanent	RA 1080 (LET)	BS in Elementary Education	11/16/17	
	74	Utilities/Customer Service Assistant E	4	1	13,214.00	4	1	13,214.00	Carmela C. Garcia	Permanent	CSC Prof.	BS in Accounting Technology	03/25/19	
<b>III. C.1. B. DISCONNECTION/REOPENING SECTION</b>														
	75	Utilities/Customer Service Officer A	16	1	33,584.00	16	4	34,847.00	Gail C. Magtoto	Permanent	CSC Prof.	BS in Accountancy with MPS- Bus. MGMT	04/01/02	03/16/10
	76	Senior Water/Sewerage Maintenance Man B	10	1	19,233.00	10	2	19,334.00	Edison Y. Bautista	Permanent	AutoMechanic	High School	03/01/02	07/01/15
	77	Senior Water/Sewerage Maintenance Man B	10	1	19,233.00	10	7	20,218.00	Domingo M. Alonzo	Permanent	Plumber	High School (2nd year)	11/03/97	
	78	Senior Water/Sewerage Maintenance Man B	10	1	19,233.00	10	4	19,720.00	Benigno A. Gonzales Jr.	Permanent	Plumber	High School	03/16/04	10/01/08
	79	Senior Water/Sewerage Maintenance Man B	10	1	19,233.00				Vacant (Vacated by: E. Ong)					
	80	Water/Sewerage Maintenance Man A	8	1	16,758.00				Vacant (Vacated by: Aj Panglinan)					
	81	Water/Sewerage Maintenance Man C	4	1	13,214.00	4	2	13,316.00	Joseph Y. Angeles	Permanent	Pipefitter	2nd year College BS in Commerce	03/01/14	Reappointed
	82	Water/Sewerage Maintenance Man C	4	1	13,214.00	4	2	13,316.00	Celestino A. Bucao Jr.	Permanent	Pipefitter	Elementary School	03/01/14	Reappointed

# ANNUAL REPORT 2019



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AS OF DECEMBER 31, 2019

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WATER DISTRICT: ANGELES CITY WATER DISTRICT

ADDRESS: Pampang Road., Lourdes North West, Angeles City

page 8

Item No.		DBM-Approved Position Title	Basic SALARY PER MONTH as of January 1, 2019 Pursuant to Corporate Budget No. 23 dated January 15, 2019 implementing EO No. 201, s. 2016. Inclusive of Transition Allowance, if any				NAME OF INCUMBENT	Status of Appt.	CSC Eligibility	Educational Attainment	Date of Effectivity of Original Appointment	Date of Effectivity of Promotion		
FY [1]	FY [2]		SALARY Grade [4]	AUTHORIZED Step [5]	SALARY SALARY [6]	ACTUAL Grade [7]							SALARY Step [8]	SALARY [9]
	83	Water/Sewerage Maintenance Man C	4	1	13,214.00	4	1	13,214.00	Noli C. Lacson (Vacated by E. David)	Permanent	None	Second Yr High School Undergraduate	08/01/18	
	84	Water/Sewerage Maintenance Man C	4	1	13,214.00	4	2	13,316.00	Lamberto G. Joven	Permanent	Pipefitter	High School	03/01/14 Reappointed	
	85	Water/Sewerage Maintenance Man C	4	1	13,214.00	4	2	13,316.00	Abraham T. Sugay II	Permanent	None	High School (ALS)	11/02/15	
	86	Water/Sewerage Maintenance Man C	4	1	13,214.00	4	2	13,316.00	Edwin R. Sason	Permanent	Pipefitter	High School (2nd year)	03/01/14 Reappointed	
	87	Water/Sewerage Maintenance Man C	4	1	13,214.00				Vacant (Vacated by M. Gabriel)					
	88	Water/Sewerage Maintenance Man C	4	1	13,214.00	4	2	13,316.00	Ryan G. Gomez	Permanent	None	High School	07/01/15	
	89	Water/Sewerage Maintenance Man C	4	1	13,214.00	4	2	13,316.00	Ashiemberleine A. Paras	Permanent	Pipefitter	Bachelors of Science in Civil Engineer	03/01/14 Reappointed	
<b>III. C.2. CUSTOMER ACCOUNTS DIVISION</b>														
	90	Division Manager A	24	1	83,406.00				Vacant (Vacated by N. Tanhueco)					
	91	Senior Utilities/Customer Service Officer	18	1	40,637.00	18	1	40,637.00	Norbert T. Malonzo (Vacated by: AV Garcia)	Permanent	CSC Prof.	BS in Industrial Psychology	11/16/10	03/25/19
<b>III. C. 2. A BILLING SECTION</b>														
	92	Utilities/Customer Service Officer A	16	1	33,584.00	16	2	34,000.00	Leny Z. Cruz	Permanent	LET	BS in Education	11/16/09	07/01/15
	93	Utilities/Customer Service Assistant A	12	1	22,938.00	12	4	23,801.00	Bernardo S. Guiao	Permanent	Police Officer Sub-Prof.	BS in Accountancy	04/01/03	08/01/08



# ANNUAL REPORT 2019



PLANTILLA OF PERSONNEL AS PER REVISED LOCAL WATER DISTRICT MANUAL ON CATEGORIZATION, RECATEGORIZATION & OTHER MATTERS (LWD-MACRO)  
AS OF DECEMBER 31, 2019

Prepared in accordance with the Organizational Structure/Staffing Pattern  
and terms and conditions prescribed in the  
DBM-approved Manual for Local Water Districts

WATER DISTRICT: ANGELES CITY WATER DISTRICT

ADDRESS: Pampang Road., Lourdes North West, Angeles City

page 9

Item No.	DBM-Approved Position Title	Basic SALARY PER MONTH as of January 1, 2019 Pursuant to Corporate Budget No. 23 dated January 15, 2019 implementing EO No. 201, s. 2016. Inclusive of Transition Allowance, if any							NAME OF INCUMBENT	Status of Appt.	CSC Eligibility	Educational Attainment	Date of Effectivity of Original Appointment	Date of Effectivity of Promotion
		SALARY		AUTHORIZED	SALARY		ACTUAL							
		Grade	Step	SALARY	Grade	Step	SALARY							
[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]	[12]	[13]	[14]	[15]
94	Utilities/Customer Service Assistant E	4	1	13,214.00	4	2	13,316.00	Fernando Adelan Jr.	Permanent	RA 1080 (LET)	BS in Education	11/02/15		
95	Utilities/Customer Service Assistant E	4	1	13,214.00	4	1	13,214.00	Elizabeth Manzano	Permanent	Career Service Sub-Prof.	Associate in Computer Technology	08/01/18		
<b>III. C. 2. B. METER READING SECTION</b>														
96	Utilities/Customer Service Officer A	16	1	33,584.00				Vacant (Vacated by: N. Malonzo)						
97	Utilities/Customer Service Assistant E	4	1	13,214.00	4	3	13,418.00	John Paul I. Macapinlac	Permanent	Career Service Prof.	BS in Buss. Admin Hotel & Restaurant Mgmt.	11/16/13		
98	Utilities/Customer Service Assistant E	4	1	13,214.00	4	1	13,214.00	Anthony Payabyab	Permanent	CSC Prof.	BS in Civil Engineering	08/01/18		
99	Utilities/Customer Service Assistant E	4	1	13,214.00	4	1	13,214.00	Cesar B. Givera Jr	Permanent	CSC Sub & Prof	BS in Information Technology	07/01/19		
100	Water/Sewerage Maintenance Man C	4	1	13,214.00	4	2	13,316.00	Bienvenido Rodriguez (Vacated by Aj Pangilinan)	Permanent	none	Elementary School	11/16/15		
101	Water/Sewerage Maintenance Man C	4	1	13,214.00	4	2	13,316.00	Richard R. Asuncion	Permanent	Pipefitter	2nd year In Computer Programming	03/01/14	Reappointed	
102	Water/Sewerage Maintenance Man C	4	1	13,214.00	4	2	13,316.00	Ruel G. Ponce	Permanent	none	BS in Agricultural Engineering (undergrad)	03/01/14	Reappointed	
103	Water/Sewerage Maintenance Man C	4	1	13,214.00	4	2	13,316.00	Rutherford S. Dayrit	Permanent	none	BS Computer Science	03/01/14	Reappointed	
104	Water/Sewerage Maintenance Man C	4	1	13,214.00	4	2	13,316.00	Johnny P. Magtoto	Permanent	none	High School	03/01/14	Reappointed	
105	Water/Sewerage Maintenance Man C	4	1	13,214.00	4	2	13,316.00	Victoriano M. Antonio	Permanent	Pipefitter	Elementary School	03/01/14	Reappointed	

# ANNUAL REPORT 2019



PLANTILLA OF PERSONNEL AS PER REVISED LOCAL WATER DISTRICT MANUAL ON CATEGORIZATION, RECATEGORIZATION & OTHER MATTERS (LWD-MACRO)  
AS OF DECEMBER 31, 2019

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and terms and conditions prescribed in the  
DBM-approved Manual for Local Water Districts

WATER DISTRICT: ANGELES CITY WATER DISTRICT

ADDRESS: Pampang Road., Lourdes North West, Angeles City

page 10

Item No.		DBM-Approved Position Title	Basic SALARY PER MONTH as of January 1, 2019 Pursuant to Corporate Budget No. 23 dated January 15, 2019 implementing EO No. 201, s. 2016. Inclusive of Transition Allowance, if any				NAME OF INCUMBENT	Status of Appt.	CSC Eligibility	Educational Attainment	Date of Effectivity of Original Appointment	Date of Effectivity of Promotion		
FY	FY		SALARY	AUTHORIZED	SALARY	ACTUAL								
[1]	[2]	[3]	Grade	Step	SALARY	Grade	Step	SALARY	[10]	[11]	[12]	[13]	[14]	[15]
			[4]	[5]	[6]	[7]	[8]	[9]						
	106	Water/Sewerage Maintenance Man C	4	1	13,214.00	4	2	13,316.00	Jose L. Canlas Jr (Vacated by Joliver Canlas)	Permanent	None	Electrical Eng'g (Undergrad)	11/02/15	
	107	Water/Sewerage Maintenance Man C	4	1	13,214.00	4	3	13,418.00	Ron S. Samia	Permanent	none	General Radio Communication Vocational Course	11/16/13	
	108	Water/Sewerage Maintenance Man C	4	1	13,214.00	4	3	13,418.00	Alan E. De Guzman	Permanent	none	High School	11/16/13	
<b>IV. OFFICE OF THE ASSISTANT GENERAL MANAGER FOR OPERATIONS AND TECHNICAL SERVICES</b>														
	109	Assistant General Manager A	27	1	121,411.00	27	1	121,411.00	Edilberto B. Mallari	Permanent	RA 1080 (RME)	BS in Mech. Engineering with MPS Bus. Mgmt	12/01/87	01/03/18
<b>IV. A. PRODUCTION DEPARTMENT</b>														
	110	Department Manager A	26	1	107,444.00				Vacant (Vacated by: E. Mallari)					
<b>IV. A. 1 OPERATIONS DIVISION</b>														
	111	Division Manager A	24	1	83,406.00	24	1	83,406.00	Jesus C. David	Permanent	RA 1080 (RME)	BS in Mechanical Engineering	10/01/97	03/25/19
<b>IV. A.1.A PRODUCTION SECTION</b>														
	112	Senior Water Utilities Management Officer	18	1	40,637.00				Vacant (Vacated by: J. David)					
	113	Water Utilities Management Officer A	16	1	33,584.00	16	2	34,000.00	Delnar E. Sarmiento	Permanent	RA 1080 (REE)	BS in Electrical Engineering	09/24/10	11/02/15
	114	Water Utilities Management Officer B	14	1	27,755.00	14	1	27,755.00	Reynaldo R. Cortez (Vacated by: E. Lopez)	Permanent	RA 1080 (RME)	BS in Mechanical Engineering	11/16/13	03/25/19
	115	Water Resources Facilities Foreman	12	1	22,938.00	12	7	24,697.00	Jerry S. David	Permanent	Mechanic	High School	12/01/87	03/01/02

# ANNUAL REPORT 2019



PLANTILLA OF PERSONNEL AS PER REVISED LOCAL WATER DISTRICT MANUAL ON CATEGORIZATION, RECATEGORIZATION & OTHER MATTERS (LWD-MACRO)  
AS OF DECEMBER 31, 2019

Prepared in accordance with the Organizational Structure/Staffing Pattern  
and terms and conditions prescribed in the  
DBM-approved Manual for Local Water Districts

WATER DISTRICT: ANGELES CITY WATER DISTRICT

ADDRESS: Pampang Road., Lourdes North West, Angeles City

page 11

Form No.		DBM-Approved Position Title	Basic SALARY PER MONTH as of January 1, 2019 Pursuant to Corporate Budget No. 23 dated January 15, 2019 implementing EO No. 201, s. 2016. Inclusive of Transition Allowance, if any						NAME OF INCUMBENT	Status of Appt.	CSC Eligibility	Educational Attainment	Date of Effectivity of Original Appointment	Date of Effectivity of Promotion
FY	FY		SALARY		AUTHORIZED	SALARY		ACTUAL						
[1]	[2]		[4]	[5]	[6]	[7]	[8]	[9]						
	116	Water Resources Facilities Optr Forem	12	1	22,938.00				Vacant (Vacated by: R. Cortez)					
	117	Water Resources Facilities Optr Forem	12	1	22,938.00	12	2	23,222.00	Angelito J. Rivera	Permanent	Pipefitter	High School	08/16/10 11/16/14	
	118	Water Resources Facilities Optr Forem	12	1	22,938.00	12	3	23,510.00	Dolorito G. Gomez	Permanent	Water Pump Operator	High School	08/25/97 11/16/00	
	119	Senior Water Resources Facilities Operator A	10	1	19,233.00	10	1	19,233.00	Jennifer P. Magtoto (Vacated by F. Pamintuan jr.)	Permanent	Pipefitter WRFO	Vocational Electronics	08/16/10 08/01/18	
	120	Senior Water Resources Facilities Operator A	10	1	19,233.00	10	6	20,051.00	Atitophel T. Quiambao Jr.	Permanent	Mech. Electrical Equipt Optr	BS in Civil Engineering	07/25/03	
	121	Senior Water Resources Facilities Operator A	10	1	19,233.00	10	1	19,233.00	Romel D. Perez (Vacated by L. Dimalanta)	Permanent	none	High School	11/16/13 11/16/17	
	122	Senior Water Resources Facilities Operator A	10	1	19,233.00	10	1	19,233.00	Elizardo A. Atienza Jr. (Vacated by R. Dayrit)	Permanent	Pipefitter Water Res. Fac. Optr	High School	07/01/15 11/16/17	
	123	Senior Water Resources Facilities Operator A	10	1	19,233.00	10	6	20,051.00	Emerson L. Calma	Permanent	Water Pump Operator	Industrial Electricity (1 year)	06/02/03 09/15/04	
	124	Senior Water Resources Facilities Operator A	10	1	19,233.00	10	6	20,051.00	Eduardo D. Mandigal	Permanent	Water Pump Operator	Elementary	03/01/02	
	125	Senior Water Resources Facilities Operator A	10	1	19,233.00	10	2	19,394.00	Melvin M. Galang	Permanent	Water Resources Fac. Optr	BS in Education	03/01/13 10/01/14	
	126	Water Resources Facilities Operator A	8	1	16,758.00	8	1	16,758.00	Sir John R. Soriano (Vacated by A. Sultan)	Permanent	Water Res. Fac. Operator	High School	03/01/14 08/01/18 Reappointed	
	127	Water Resources Facilities Operator B	6	1	14,847.00	6	5	15,309.00	Adonis M. Juico	Permanent	Mech. Elect. Equipment Optr	BS in Commerce Banking Finance (3rd year)	06/15/05	

# ANNUAL REPORT 2019



## PLANTILLA OF PERSONNEL AS PER REVISED LOCAL WATER DISTRICT MANUAL ON CATEGORIZATION, RECATEGORIZATION & OTHER MATTERS (LWD-MACRO)

AS OF DECEMBER 31, 2019

Prepared in accordance with the Organizational Structure/Staffing Pattern  
and terms and conditions prescribed in the  
DBM-approved Manual for Local Water Districts

WATER DISTRICT: ANGELES CITY WATER DISTRICT

ADDRESS: Pampang Road., Lourdes North West, Angeles City

page 12

m No.		DBM-Approved Position Title	Basic SALARY PER MONTH as of January 1, 2019 Pursuant to Corporate Budget No. 23 dated January 15, 2019 implementing EO No. 201, s. 2016. Inclusive of Transition Allowance, if any						NAME OF INCUMBENT	Status of Appt.	CSC Eligibility	Educational Attainment	Date of Effectivity of Original Appointment	Date of Effectivity of Promotion
FY	FY		SALARY		AUTHORIZED SALARY	SALARY		ACTUAL SALARY						
[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]	[12]	[13]	[14]	[15]
	128	Water Resources Facilities Operator	4	1	13,214.00	4	1	13,214.00	Rommel V. Paras (Vacated by: Junar P. Lusung)	Permanent	none	BSBA in Management and Entrep.	11/16/17	
	129	Water Resources Facilities Operator	4	1	13,214.00	4	2	13,316.00	Jerome S. Henson	Permanent	Water Res. Fac. Operator	Associate in Computer Secretarial	03/01/14 Reappointed	
	130	Water Resources Facilities Operator	4	1	13,214.00	4	2	13,316.00	Archie T. Arceo	Permanent	Water Res. Fac. Operator	High School	07/01/15	
	131	Water Resources Facilities Operator	4	1	13,214.00	4	1	13,214.00	Byron E. Lardizabal (Vacated by: R. Paras)	Permanent	None	Hig School	11/16/17	
	132	Water Resources Facilities Operator	4	1	13,214.00	4	1	13,214.00	Arman R. Cabigting (Vacated by: S.J. Soriano)	Temporary	none	Junior Secretarial (Vocational)	03/25/19	
	133	Water Resources Facilities Operator	4	1	13,214.00	4	2	13,316.00	Jose Rjay M. Nogoy	Permanent	Water Res. Fac. Operator	3rd year College BS Civil Engineer	03/01/14 Reappointed	
	134	Water Resources Facilities Operator	4	1	13,214.00	4	1	13,214.00	Ashley S. Maninang (Vacated by: E. Atienza)	Permanent	WRFO	ALS Graduate	08/01/18	
<b>IV. A. 1. B QUALITY CONTROL SECTION</b>														
	135	Quality Control/Assurance Officer	18	1	40,637.00	18	1	40,637.00	Leonila B. Cabrera (Vacated by: L.J. Zamora)	Permanent	CSC Prof	BS in Biochemistry	10/15/05	11/16/17
	136	Senior Quality Control/Assurance Inspector	16	1	33,584.00	16	1	33,584.00	Michaela B. Canlas (Vacated by: L. Cabrera)	Permanent	RA 1080 (RMT)	BS in Medical Technology	03/16/10	08/01/18
	137	Quality Control/Assurance Inspector	13	1	25,232.00	13	1	25,232.00	Oliver Jose Q. Panlilio (Vacated by: M. Canlas)	Permanent	RA 1080 (RMT)	BS in Medical Technology	03/01/14 Reappointed	03/25/19
	138	Chemist B	11	1	20,754.00	11	2	21,038.00	Marlon R. Depona	Permanent	RA 1080 (RCh.)	BS Chemistry	11/01/15	

# ANNUAL REPORT 2019



## PLANTILLA OF PERSONNEL AS PER REVISED LOCAL WATER DISTRICT MANUAL ON CATEGORIZATION, RECATEGORIZATION & OTHER MATTERS (LWD-MACRO)

AS OF DECEMBER 31, 2019

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DBM-approved Manual for Local Water Districts

WATER DISTRICT: ANGELES CITY WATER DISTRICT

ADDRESS: Pampang Road., Lourdes North West, Angeles City

page 13

Item No.		DBM-Approved Position Title [3]	SALARY		AUTHORIZED	SALARY		ACTUAL SALARY [9]	NAME OF INCUMBENT [10]	Status of Appt. [11]	CSC Eligibility [12]	Educational Attainment [13]	Date/Effectivity of Original Appointment [14]	Date/Effectivity of Promotion [15]
FY [1]	FY [2]		Grade [4]	Step [5]	SALARY [6]	Grade [7]	Step [8]							
	133	Medical Technologist I	11	1	20,754.00				Vacant (Vacated by OJ. Parilio)					
	140	Laboratory Aide A	4	1	13,214.00	4	1	13,214.00	Joana G. Mangalino (Vacated by: R. Perez)	Permanent	none	Associate in Hotel & Management	08/01/18	
<b>IV. A. 1. C DISTRIBUTION SECTION</b>														
	141	Engineering Assistant B	8	1	16,758.00				Vacant (Vacated by R. Cortez)					
	142	Water/Sewerage Maintenance Man C	4	1	13,214.00	4	2	13,316.00	Eduardson Q. Besa	Permanent	none	Vocational Course Mechanical Technology	11/16/13	
	143	Water/Sewerage Maintenance Man C	4	1	13,214.00				Vacant (Vacated by: G. Goingo)					
	144	Water/Sewerage Maintenance Man C	4	1	13,214.00	4	2	13,316.00	Bonifacio A. Sambile	Permanent	Pipefitter	Elementary School	07/01/15	
	145	Water/Sewerage Maintenance Man C	4	1	13,214.00	4	2	13,316.00	Glenn R. Arcilla	Permanent	Pipefitter	High School	7/1/015	
<b>IV. A. 2 ELECTRO/MECHANICAL DIVISION</b>														
	146	Division Manager A	24	1	83,406.00	24	1	83,406.00	Alvin C. Mercado	Permanent	RA 1080 (RME)	BS in Mechanical Engineering	10/16/09	03/25/19
	147	Water/Sewerage Maintenance Head	16	1	33,584.00				Vacant (Vacated by: A. Mercado)					
	148	Water/Sewerage Maintenance Foreman	14	1	27,755.00				Vacant (Vacated by: R. Anonuevo)					
	149	Water/Sewerage Maintenance Foreman	14	1	27,755.00	14	3	28,447.00	Wilfredo T. Lingat	Permanent	Electrician (250V)	BS in Mechanical Engineering	08/01/08	11/16/13
	150	Senior Water/Sewerage Maintenance Man B	10	1	19,233.00	10	4	19,720.00	Francisco L. Dayrit	Permanent	Pipefitter	Elementary School	09/15/04	03/16/10
	151	Senior Water/Sewerage Maintenance Man B	10	1	19,233.00	10	4	19,720.00	Allan T. Manalese	Permanent	Water Pump Operator	ALS Graduate	07/25/03	08/01/08

# ANNUAL REPORT 2019

WATER DISTRICT: ANGELES CITY WATER DISTRICT

ADDRESS: Pampang Road., Lourdes North West, Angeles City

page 14

Item No.	DBM-Approved Position Title	Basic SALARY PER MONTH as of January 1, 2019 Pursuant to Corporate Budget No. 23 dated January 15, 2019 implementing EO No. 201, s. 2016. Inclusive of Transition Allowance, if any						NAME OF INCUMBENT	Status of Appt.	CSC Eligibility	Educational Attainment	Date of Effectivity of Original Appointment	Date of Effectivity of Promotion	
		SALARY		AUTHORIZED	SALARY		ACTUAL							
FY [1]	FY [2]	[3]	Grade [4]	Step [5]	SALARY [6]	Grade [7]	Step [8]	SALARY [9]	[10]	[11]	[12]	[13]	[14]	[15]

**PLANTILLA OF PERSONNEL AS PER REVISED LOCAL WATER DISTRICT MANUAL ON CATEGORIZATION, RECATEGORIZATION & OTHER MATTERS (LWD-MACRO)  
AS OF DECEMBER 31, 2019**

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155	Water/Sewerage Maintenance Man C	4	1	13,214.00	4	1	13,214.00		(Vacated by: Jeffrey Cunan)	Permanent	none	ALS GRADUATE	03/01/14	
156	Water/Sewerage Maintenance Man C	4	1	13,214.00	4	2	13,316.00		Rodney M. Sagmit	Permanent	none	ALS GRADUATE	03/01/14	Reappointed
157	Water/Sewerage Maintenance Man C	4	1	13,214.00	4	2	13,316.00		Emelito T. Toledo	Permanent	none	BS in Civil Engineering	07/01/15	
158	Plant Electrician / Mechanic B	10	1	19,233.00	10	2	19,394.00		Ronwaldo M. Quitalig	Permanent	Pipefitter TESDA-Wiring Installation	Electrical Technology	09/16/14	
159	Plant Electrician / Mechanic C	8	1	16,758.00	8	2	16,910.00		Jacknel D. Ocampo	Permanent	Building Wiring Installation	High School	07/01/15	
<b>IV. B. ENGINEERING DEPARTMENT</b>														
160	Department Manager A	26	1	107,444.00					Vacant					
<b>IV. B.1. PLANNING, DESIGN, GIS &amp; CONSTRUCTION DIVISION</b>														
161	Division Manager A	24	1	83,406.00	24	8	93,415.00		Gerardo S. Nuqui	Permanent	CSC Prof.	BS in Civil Engineer	12/01/87	
162	Principal Engineer C	20	1	51,155.00					Vacant (Vacated by: D. Saylo)					
163	Senior Engineer A	16	1	33,584.00	16	1	33,584.00		Julieta C. Cenzon	Permanent	RA 1080 (RGE)	BS in Geodetic Engineering	11/16/13	08/01/18

# ANNUAL REPORT 2019



WATER DISTRICT: ANGELES CITY WATER DISTRICT

ADDRESS: Pampang Road., Lourdes North West, Angeles City

page 15

Form No.		DBM-Approved Position Title [3]	Basic SALARY PER MONTH as of January 1,2019 Pursuant to Corporate Budget No. 23 dated January 15,2019 implementing EO No. 201, s, 2016. Inclusive of Transition Allowance, if any				NAME OF INCUMBENT [10]	Status of Appt. [11]	CSC Eligibility [12]	Educational Attainment [13]	Date of Effectivity of Original Appointment [14]	Date of Effectivity of Promotion [15]		
FY [1]	FY [2]		SALARY Grade [4]	AUTHORIZED Step [5]	SALARY SALARY Grade [6]	ACTUAL Step [7]							SALARY [8]	SALARY [9]
	164	Senior Engineer A	16	1	33,584.00	16	1	33,584.00	Javan Jeddiah Y. Perez	Permanent	RA 1080 (RCE)	BS in Civil Engineering	01/03/18	03/25/19
	165	Water/Sewerage Maintenance Foreman	14	1	27,755.00	14	3	28,447.00	Alan S. David	Permanent	Plumber	High School	05/28/02	11/16/13
	166	Water/Sewerage Maintenance Foreman	14	1	27,755.00	14	1	27,755.00	Emelito S. Ong Jr. (Vacated by: Alex Dizon)	Permanent	Plumbing Auto Electricity	BS in Mechanical Engineering	11/16/13	03/25/19
	167	Engineer B	12	1	22,938.00	12	1	22,938.00	Ryan Dharren n. Lumanog (Vacated by: Julieta C. Cenzon)	Permanent	RA 1080	BS in Agricultural & Biosystem Engineering	03/25/19	
	168	Senior Water/Sewerage Maintenance Man B	10	1	19,233.00	10	2	19,334.00	June M. Navarro	Permanent	Pipefitter	1st Year High School	1/1/2014-reapp	03/16/14
	169	Senior Water/Sewerage Maintenance Man B	10	1	19,233.00	10	2	19,334.00	Isidro B. Abayan	Permanent	Pipefitter	BS in Accountancy (2nd yr-undergraduate)	03/01/14 Reappointed	03/16/14
	170	Draftsman A	8	1	16,758.00				Vacant (Vacated by: ML Bacani)					
	171	Water/Sewerage Maintenance Man A	8	1	16,758.00	8	4	17,217.00	Emmanuel G. Gomez	Permanent	Plumber	Elementary School	09/01/04	08/16/10
	172	Water/Sewerage Maintenance Man C	4	1	13,214.00	4	2	13,316.00	Lorenzo M. Manlapaz Jr.	Permanent	Pipefitter	Vocational Course(Radio, TV Electronics-(undergrad)	03/01/14 Reappointed	
	173	Water/Sewerage Maintenance Man C	4	1	13,214.00	4	2	13,316.00	Nardy V. Gutao	Permanent	Pipefitter	Elementary School	07/01/15	
	174	Water/Sewerage Maintenance Man C	4	1	13,214.00	4	2	13,316.00	Ernesto G. Mariano	Permanent	Pipefitter	High School	03/01/14 Reappointed	
	175	Water/Sewerage Maintenance Man C	4	1	13,214.00	4	2	13,316.00	Jonathan B. Del Rosario	Permanent	Pipefitter	2nd Year High School	03/01/14 Reappointed	
	176	Water/Sewerage Maintenance Man C	4	1	13,214.00	4	2	13,316.00	Eric D. Francisco	Permanent	Pipefitter	3rd year High School	03/01/14 Reappointed	
	177	Water/Sewerage Maintenance Man C	4	1	13,214.00	4	2	13,316.00	Rolando G. De Guzman	Permanent	none	High School	03/01/14 Reappointed	
	178	Water/Sewerage Maintenance Man C	4	1	13,214.00	4	2	13,316.00	Gilbert C. Tulawan	Permanent	Pipefitter	Industrial Electricity (Vocational Course)	03/01/14 Reappointed	

# ANNUAL REPORT 2019



WATER DISTRICT: ANGELES CITY WATER DISTRICT

ADDRESS: Pampang Road., Lourdes North West, Angeles City

page 16

Em No.		DBM-Approved Position Title [3]	SALARY		AUTHORIZED	SALARY		ACTUAL	NAME OF INCUMBENT [10]	Status of Appt. [11]	CSC Eligibility [12]	Educational Attainment [13]	Date of Effectivity of Original Appointment [14]	Date of Effectivity of Promotion [15]
FY [1]	FY [2]		Grade [4]	Step [5]	SALARY [6]	Grade [7]	Step [8]	SALARY [9]						
Basic SALARY PER MONTH as of January 1,2019 Pursuant to Corporate Budget No. 23 dated January 15,2019 implementing EO No. 201, s. 2016. Inclusive of Transition Allowance, if any														
	179	Water/Sewerage Maintenance Man C	4	1	13,214.00	4	2	13,316.00	Fernan C. Suarez	Permanent	Pipefitter	2nd year High School	07/01/15	
	180	Water/Sewerage Maintenance Man C	4	1	13,214.00	4	2	13,316.00	Benjamin F. Paras	Permanent	Pipefitter	2nd year High School	03/01/14 Reappointed	
	181	Water/Sewerage Maintenance Man C	4	1	13,214.00	4	1	13,214.00	Nico M. Canlas (Vacated by F. Tamayo)	Permanent	None	Vocational Trade School	11/16/17	
	182	Water/Sewerage Maintenance Man C	4	1	13,214.00	4	1	13,214.00	Elizalde E. Esguerra (Vacated by W. Cortez)	Permanent	None	BS in Criminology	11/16/17	
<b>IV. B.2. MAINTENANCE DIVISION</b>														
	183	Division Manager A	24	1	83,406.00	24	1	83,406.00	Diosdado R. Saylo (Vacated by: R. Castro)	Permanent	RA 1080 (RCE)	BS in Civil Engineer	03/01/02	03/25/19
	184	Supervising Engineer A	18	1	40,637.00				Vacant (Vacated by: R. Layson)					
<b>IV. B.2.1 PIPELINE AND APPURTENANCE</b>														
	185	Senior Engineer A	16	1	33,584.00				Vacant (Vacated by: E. C. Lopez)					
	186	Water/Sewerage Maintenance Foreman	14	1	27,755.00	14	1	27,755.00	Ruel C. Navarro (Vacated by: D. Tulawan)	Permanent	Pipefitter	ALS GRADUATE	03/01/14 Reappointed	07/01/15
	187	Water/Sewerage Maintenance Foreman	14	1	27,755.00	14	3	28,447.00	Redentor M. Supan Jr.	Permanent	Equipment Technician	High School	08/25/97	11/16/13
	188	Senior Water/Sewerage Maintenance Man A	12	1	22,938.00	12	1	22,938.00	Marlon M. Gabriel (Vacated by: R. Sanchez)	Permanent	Pipefitter	Elementary School	03/01/14 Reappointed	03/25/19
	189	Senior Water/Sewerage Maintenance Man A	12	1	22,938.00				Vacant (Vacated by: R. Navarro)					
	190	Senior Water/Sewerage Maintenance Man A	12	1	22,938.00	12	2	23,222.00	Samuel S. Lagazon	Permanent	Pipefitter	High School	03/01/14 Reappointed	07/01/15
	191	Senior Water/Sewerage Maintenance Man A	12	1	22,938.00	12	2	23,222.00	Dante C. Tulawan	Permanent	Plumber	2nd year High School	04/01/02	1/16/2016-reapp



# ANNUAL REPORT 2019



WATER DISTRICT: ANGELES CITY WATER DISTRICT  
 ADDRESS: Pampang Road., Lourdes North West, Angeles City

Item No.		DBM-Approved Position Title	Basic SALARY PER MONTH as of January 1, 2019 Pursuant to Corporate Budget No. 23 dated January 15, 2019 implementing EO No. 201.s, 2016. Inclusive of Transition Allowance, if any						NAME OF INCUMBENT	Status of Appt.	CSC Eligibility	Educational Attainment	Date/Effectivity of Original Appointment	Date/Effectivity of Promotion
FY	FY		SALARY		AUTHORIZED	SALARY		ACTUAL						
[1]	[2]	[3]	Grade	Step	SALARY	Grade	Step	SALARY	[10]	[11]	[12]	[13]	[14]	[15]
	192	Senior Water/Sewerage Maintenance Man B	10	1	19,233.00	10	4	19,720.00	Ramon M. Navarro	Permanent	None	Elementary School	03/01/04	08/01/08
	193	Senior Water/Sewerage Maintenance Man B	10	1	19,233.00	10	4	19,720.00	Adelfo P. Vital	Permanent	None	High School	09/15/04	
	194	Senior Water/Sewerage Maintenance Man B	10	1	19,233.00	10	2	19,394.00	Joel F. Ocampo	Permanent	Plumber	Elementary School	03/01/14	11/02/15
	195	Water/Sewerage Maintenance Man C	4	1	13,214.00	4	2	13,316.00	Angelito D. Pineda	Permanent	None	1st Year High School	11/02/15	
	196	Water/Sewerage Maintenance Man C	4	1	13,214.00	4	2	13,316.00	Russell S. Aguilar	Permanent	Pipefitter	High School	03/01/14	Reappointed
	197	Water/Sewerage Maintenance Man C	4	1	13,214.00	4	2	13,316.00	Gerard C. Magdangal	Permanent	Pipefitter	High School	07/01/15	
	198	Water/Sewerage Maintenance Man C	4	1	13,214.00				Vacant Vacated by Danilo A. Paras					
	199	Water/Sewerage Maintenance Man C	4	1	13,214.00	4	1	13,214.00	Jaybee A. Sicangco (Vacated by J. Ocampo)	Permanent	None	Elementary School	11/16/17	
	200	Water/Sewerage Maintenance Man C	4	1	13,214.00	4	2	13,316.00	Alejandro A. Genese Jr.	Permanent	Pipefitter	Elementary School	03/01/14	Reappointed
	201	Water/Sewerage Maintenance Man C	4	1	13,214.00	4	2	13,316.00	Rolando L. Arceo	Permanent	none	1st Year High School	03/01/14	Reappointed
	202	Water/Sewerage Maintenance Man C	4	1	13,214.00	4	2	13,316.00	Joselito F. Manalili	Permanent	none	3rd year BS in Business Administration	03/01/14	Reappointed

IV. B.2.2 LEAK CONTROL AND NRW MANAGEMENT

# ANNUAL REPORT 2019



WATER DISTRICT: ANGELES CITY WATER DISTRICT

ADDRESS: Pampang Road., Lourdes North West, Angeles City

page 18

Form No.		DBM-Approved Position Title	Basic SALARY PER MONTH as of January 1,2019 Pursuant to Corporate Budget No. 23 dated January 15,2019 implementing EO No. 201, s. 2016. Inclusive of Transition Allowance, if any				NAME OF INCUMBENT	Status of Appt.	CSC Eligibility	Educational Attainment	Date of Effectivity of Original Appointment	Date of Effectivity of Promotion		
FY	FY		SALARY Grade	AUTHORIZED SALARY Step	SALARY Grade	ACTUAL SALARY Step								
[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]	[12]	[13]	[14]	[15]
	203	Engineer B	12	1	22,938.00				Vacant (Vacated by J.J. Perez)					
	204	Engineering/Survey Aide B	4	1	13,214.00	4	6	13,729.00	Vernon S. Sunga	Permanent	None	High School	07/25/03	
	205	Engineering/Survey Aide B	4	1	13,214.00	4	2	13,316.00	Irvin P. Garcia	Permanent	none	BS in Mgmt (3rd year)	07/01/15	
	206	Engineering/Survey Aide B	4	1	13,214.00	4	3	13,418.00	Alvin M. Pacia	Permanent	Pipefitter	BS in Computer Science (3rd year)	11/16/13	
<b>IV. B.2.3 WATER METER CALIBRATION AND MAINTENANCE</b>														
	207	Engineer B	12	1	22,938.00				Vacant (vacated by: Jordan Paul Gumba)					
	208	Senior Instrument Technician	11	1	20,754.00	11	5	21,915.00	Romeo B. Lawingco	Permanent	Plumber	BS in Commerce (undergrad. __ yr)	05/28/02	01/16/06
	209	Senior Instrument Technician	11	1	20,754.00	11	1	20,754.00	Alvin Jose M. Pangilinan (vacated by: R. Castaneda)	Permanent	CSC Prof. (LET)	BS in Accountancy	03/01/14	03/25/19
	210	Senior Water/Sewerage Maintenance Man B	10	1	19,233.00	10	1	19,233.00	Enrico S. David (Vacated by A. Tulawan)	Permanent	Pipefitter	Elementary School	03/01/14 Reappointed	11/16/17
	211	Water/Sewerage Maintenance Man C	4	1	13,214.00	4	2	13,316.00	Randy A. Espiritu	Permanent	None	High School	11/02/15	
	212	Water/Sewerage Maintenance Man C	4	1	13,214.00	4	2	13,316.00	Ryan D. Deang	Permanent	Pipefitter	High School	07/01/15	
	213	Water/Sewerage Maintenance Man C	4	1	13,214.00	4	2	13,316.00	Haris L. Calma	Permanent	None	High School	07/01/15	

# ANNUAL REPORT 2019



WATER DISTRICT: ANGELES CITY WATER DISTRICT  
 ADDRESS: Pampang Road., Lourdes North West, Angeles City

page 19


m No.		DBM-Approved Position Title	Basic SALARY PER MONTH as of January 1,2019 Pursuant to Corporate Budget No. 23 dated January 15,2019 implementing EO No. 201, s,2016. Inclusive of Transition Allowance, if any				NAME OF INCUMBENT	Status of Appt.	CSC Eligibility	Educational Attainment	Date of Effectivity of Original Appointment	Date of Effectivity of Promotion		
FY	FY		SALARY Grade	AUTHORIZED SALARY	SALARY Grade	ACTUAL SALARY								
[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]	[12]	[13]	[14]	[15]
	214	Executive Assistant B	17	1	36,942.00	17	2	37,400.00	Pamela T. Colle	Permanent	CSC Prof.	BS in Business Administration	08/15/03	11/01/15
<b>SEPTAGE MANAGEMENT DIVISION</b>														
	215	Division Manager A	24	1	83,406.00	24	1	83,406.00	Robert R. Layson	Permanent	RA 1080 (RCE)	BS in Civil Engineer	09/01/04	03/25/19
	216	Principal Engineer C	20	1	51,155.00				Vacant					
	217	Supervising Engineer B	17	1	36,942.00				Vacant					
	218	Engineer A	14	1	27,755.00				Vacant					
	219	Senior Water/Sewerage Maintenance Man A	12	1	22,938.00				Vacant					
	220	Driver-Mechanic A	9	1	17,975.00				Vacant					
	221	Driver-Mechanic A	9	1	17,975.00				Vacant					
	222	Driver-Mechanic B	7	1	15,738.00				Vacant					
	223	Driver-Mechanic B	7	1	15,738.00				Vacant					
	224	Water/Sewerage Maintenance Man C	4	1	13,214.00				Vacant					
	225	Water/Sewerage Maintenance Man C	4	1	13,214.00				Vacant					
	226	Water/Sewerage Maintenance Man C	4	1	13,214.00				Vacant					
	227	Water/Sewerage Maintenance Man C	4	1	13,214.00				Vacant					

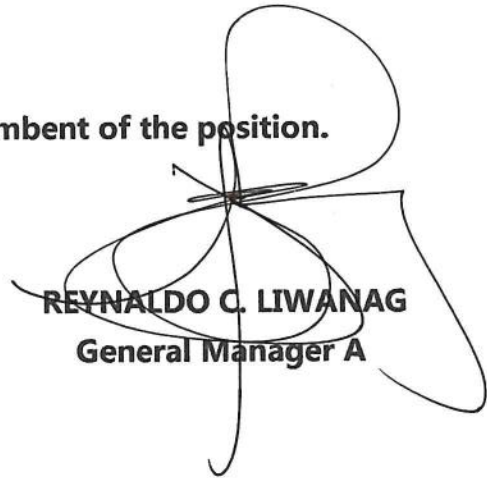
# ANNUAL REPORT 2019

I certify to the correctness of the entries and that the above Position Items are duly approved and authorized by the agency and in compliance to existing rules and regulations.

I further certify that employees whose names appear above are the incumbent of the position.

  
**AGNES T. DIZON**  
Sr. IRMO-A

  
**TRACY T. SALUNGA**  
Assistant General Manager for  
Administrative, Financial & Commercial  
Services

  
**REYNALDO C. LIWANAG**  
General Manager A

Note: RME -Registered Mechanical Engineer  
CPA-Certified Public Accountant  
CSC Prof.-Carer Service Professional  
CSC Sub-Prof.-Carer Service Sub-Profession

PBET/LET-Registered Teacher  
RCE-Registered Civil Engineer/Chemical Engineer  
RGE-Registered Geodetic Engr

REE-Registered Electrical Engineer  
RMT-Registered Medical Technologist  
RC-Registered Chemist

# ANNUAL REPORT 2019

## EXHIBIT C: MONTHLY DATA SHEET



### MONTHLY DATA SHEET ANGELES CITY WATER DISTRICT ( CCC N<sup>o</sup>. 322 )

For the month ending December 2019

#### 1. SERVICE CONNECTION DATA :

1.1. Total Services	59,137
1.2. Total Active	58,342
1.3. Total Metered	58,342
1.4. Total Billed	58,342
1.5. Population Served	291,710

1.6. Changes :	New	169
	Reconnected	84
	Disconnected	109
1.7. Customer in Arrears :	Number :	16,827
		28.84%

#### 2. PRESENT WATER RATES:

LWUA - Approved: Yes

Effective : July 1, 2018

No

Date Approved : January 22, 2018

	N <sup>o</sup> Of Connection	Minimum Charge	COMMODITY CHARGES		
Domestic/Gov't	53,605/279	220.00	24.5	26.20	28.20
Comm'l / Indust'l	4,458	440.00	49.00	52.40	56.40
					30.50
					61.00
					66.70

#### 3. BILLING AND COLLECTION DATA:

##### 3.1. Billings ( Water Sales)

- a. Current Metered
- b. Current (Flat rate)

##### TOTAL

##### 3.2. Collection ( Water Sales)

- a. Current Accounts
- b. Arrears (Current Year)
- c. Arrears (Previous Year)

##### TOTAL

##### 3.3 ON-TIME-PAID

$$= \frac{(3.2.a)}{(3.1a + 3.1b)} \times 100 = 41.74\%$$

##### COLLECTION EFFICIENCY : Year to Date

$$= \frac{(3.2a + 3.2b)}{3.1. Total} \times 100 = 90.37\%$$

##### COLLECTION RATIO : Year to Date

$$= \frac{3.2. Total}{3.1. Total+AR} \times 100 = 84.20\%$$

##### This Month ( TM ) Year to Date (YTD)

37,727,330.00 451,412,408.50

37,727,330.00 451,412,408.50

15,746,690.96 180,058,501.43

15,485,897.78 227,890,027.75

67,323.77 29,889,081.64

31,299,912.51 437,837,610.82

# ANNUAL REPORT 2019

## 4. FINANCIAL DATA:

### 4.1. REVENUE :

	This Month ( TM )	Year-to Date (YTD)
Php. a. Service Income	284,662.40	5,535,055.55
b. Business Income	38,569,435.87	467,025,810.21
c. Other Non-Operating Income	8,997.13	1,224,211.82
<b>TOTAL</b>	<b>38,862,995.40</b>	<b>473,785,077.58</b>

### 4.2. EXPENSES

	This Month ( TM )	Year-to Date (YTD)
Php. a. Salaries & Wages	4,106,988.46	48,944,768.88
b. Other Compensation	4,249,441.87	33,462,476.36
c. Personnel Benefit Contribution	3,820,679.05	12,010,842.71
d. Pumping Cost (Fuel, Oil, Electric)	6,739,344.90	88,174,449.75
e. Chemical ( Water Treatment )	253,350.00	3,218,450.00
f. Other O & M Expense	19,592,192.02	175,095,968.07
g. Depreciation and Amortization Expense	4,578,689.42	52,573,464.92
h. Interest Expense	857,357.59	11,567,566.14
i. Others	-	-

### TOTAL

Php.	44,198,043.31	425,047,986.83
Php.	<b>(5,335,047.91)</b>	<b>48,737,090.75</b>

### 4.3 NET INCOME ( LOSS )

### 4.4 CASH FLOW REPORT:

Php. a. Receipt	33,068,279.21	465,727,415.96
b. Disbursement	40,007,255.14	465,044,734.09
c. Net Receipt ( Disbursement )	(6,938,975.93)	682,681.87
d. Cash Balance, Beginning	63,345,882.67	55,724,224.87
e. Cash Balance, Ending	<b>56,406,906.74</b>	<b>56,406,906.74</b>
		(0.00)

### 4.5 MISCELLANEOUS FINANCIAL DATA:

a. Loan Fund (Total)	0
1. Cash on Hand	-
2. Cash in Bank	-
<b>b. WD Fund (Total)</b>	<b>56,406,906.74</b>
1. Cash on Hand	2,301,656.63
2a. Cash in Bank	44,797,636.87
2b. Special Deposit	9,307,613.24
3. Investment	-
4. Working Fund	-
<b>c. Inventories:</b>	<b>15,105,759.07</b>
d. Acct. Receivable	75,816,180.82
Allowance	5,838,480.20
Net Acct. Rec.	69,977,700.62
AR for active account	52,639,869.14
**AR for inactive acct.	25,466,028.08
e. Customer Deposit	33,998,049.34
f. Loans Payable	99,803,324.26
(DBP )	-
g. Acct. Payable	36,063,870.11

### 5. WATER PRODUCTION DATA:

5.1 SOURCE OF SUPPLY	Number	Total Rated Capacity (YTD)	Basis of Data
a. Wells	40	24,623,424	pump performance test
b. Purchased	-	-	
c. Surface	m3		
<b>d. TOTAL</b>	<b>40</b>	<b>24,623,424.00</b>	

### 5.2 WATER PRODUCTION THIS MONTH

	Year-to-Date	Method of Measurement
a. Pumped	20,472,344	production meter
b. Purchased	2,642,323	
<b>c. TOTAL</b>	<b>23,114,667</b>	

\*\* Note: For write-off

# ANNUAL REPORT 2019

## 5.3 WATER PRODUCTION COST:

a. Total Power Consumption for Pumping & Laboratory 734,032 kwh  
 b. Total Power Cost for Pumping & Laboratory Php. 6,653,709.85  
 c. Other Energy Cost for Pumping \_\_\_\_\_  
 d. Total Pumping Hours (Motor Drive) \_\_\_\_\_  
 e. Total Pumping Hours (Engine Drive) \_\_\_\_\_  
 f. Total Gas Chlorine Consumed 652.00 kg.  
 g. Total Powder Chlorine Consumed 253,350.00 kg.  
 h. Total Chlorine Cost \_\_\_\_\_  
 i. Total Cost of Other Chemicals \_\_\_\_\_

## 5.4 ACCOUNTED WATER USE:

a. Metered Billed 1,319,140 m3  
 b. Unmetered Billed \_\_\_\_\_ m3  
 c. Total Billed ( 5.4a + 5.4b ) 15,832,960 m3  
 d. Metered Unbilled \_\_\_\_\_ m3  
 e. Unmetered Unbilled 19,826 m3  
 f. Total Accounted ( 5.4c + 5.4d+5.3e ) 16,064,106 m3

## 5.5 WATER USE ASSESSMENT:

a. Ave. Monthly Consumption / Connection 22.61 m3  
 b. Ave. per Capital/Day Consumption 0.151 m3  
 c. Accounted Water 5.4f x 100 = 69.50 %  
     5.2c  
 d. Revenue Producing 5.4c x 100 = 68.50 %  
     5.2c (31.50)

## 6. MISCELLANEOUS DATA:

6.1 Employees: a. Total: 182 Regular: 173 Casual: 0 Job Order 9  
                           b. No. of connection / Employees: 320.56  
                           c. Ave. Monthly Salary Employee: 23,739.82  
 6.2 Bacteriological: a. MFTF: 139 HPC: 139 Total 278  
   b. Iron and Manganese: 178 Complete Parameters: 4  
   c. Test Result Submitted to LWUA (Y/N) Yes

## 6.3 CHLORINATION:

a. Total Sample Taken: 235  
 b. No. of Sample Meeting Standard: 228  
 c. No. of days full Chlorination: 24 hrs/day

## 6.4 Board of Directors:

This Month ( TM ) \_\_\_\_\_ Year-To-Date (YTD)

a. Resolution Approved: 5  
 b. Policies Passed: 31  
 c. Director's Fee Paid: 499,660.00  
 d. Meetings: 1,873,080.00  
     1. Held (Nº) \_\_\_\_\_  
     2. Regular ( N° ) 24  
     3. Special ( N° ) 24

## 7. STATUS OF VARIOUS DEVELOPMENTS:

7.1 Status of loans as of \_\_\_\_\_ Loan/Fund Committed \_\_\_\_\_  
 a. Early Action \_\_\_\_\_ %  
 b. Interim Improvement \_\_\_\_\_ %  
 c. Comprehensive \_\_\_\_\_ %  
 d. New Service Connection \_\_\_\_\_ %  
 e. BPW funds \_\_\_\_\_ %  
 f. \_\_\_\_\_ %  
**TOTAL** Php. \_\_\_\_\_ %

# ANNUAL REPORT 2019

## 7.2 Status of Loan Payment to LWUA : As of :

### Type of Loans/Funds :

- a. Early Action
- b. Interim Improvement
- c. Comprehensive
- d. New Service Connection
- e. \_\_\_\_\_

Projected Collection/Month	Collection This Month	Year to Date
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

Php \_\_\_\_\_

**TOTAL**

## 7.3 Other Ongoing Projects:

TYPES	Status of Schedule (%)	Funded by:	Done by:
a. Early Action	_____	_____	_____
b. Pre-Feasibility Study	_____	_____	_____
c. Feasibility Study	_____	_____	_____
d. A & E Design	_____	_____	_____
e. Well Drilling	_____	_____	_____
f. Project Presentation	_____	_____	_____
g. Pre-Bidding	_____	_____	_____
i. Construction ( _____ )	_____	_____	_____

( to be filled by the advisor )

## 8. STATUS OF INSTITUTIONAL DEVELOPMENT :

### 8.1 Development Progress Indicator :

Phase :	Earned:	Mi. Reg.'d	Variance	Age in Months:	Development Rating:
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

### 8.2 Commercial System / Audit :

- a. CPS I Installed \_\_\_\_\_ Date \_\_\_\_\_
- b. CPS II Installed \_\_\_\_\_
- c. Management Audit \_\_\_\_\_
- d. PR Assistance \_\_\_\_\_
- e. Marketing Assistance \_\_\_\_\_
- f. Financial Audit \_\_\_\_\_
- g. \_\_\_\_\_

Verified by: \_\_\_\_\_

Submitted by:

**REYNALDO C. LIWANAG**  
ACWD-General Manager

\_\_\_\_\_ Date \_\_\_\_\_

\_\_\_\_\_ Management Advisor \_\_\_\_\_ Date \_\_\_\_\_

Noted by:

\_\_\_\_\_ Date \_\_\_\_\_

\_\_\_\_\_ FMD \_\_\_\_\_ Date \_\_\_\_\_



# ANNUAL REPORT 2019

## EXHIBIT D: BOARD RESOLUTIONS

<u>DATE</u>	<u>RESOLUTION #</u>	<u>TITLE</u>
1/10	1	APPROVING THE ELECTION OF THE NEW SET OF OFFICERS OF THE ACWD BOARD EFFECTIVE JAN. 1, 2019 TO DECEMBER 31, 2020
	2	RESOLUTION OF THE ANGELES CITY WATER DISTRICT (ACWD) BOARD OF DIRECTORS APPROVING THE OFFICIAL NOMINEES OF THE ACWD WHO WILL ATTEND INTERNATIONAL TRAVELSWATER SUMMITS FOR THE YEAR 2019 WITH THEIR RESPECTIVE SUMMIT AND DATE OF TRAVEL TO ATTEND AS PER RECOMMENDATION/NOMINATION OF THE ACWD BOARD AND MANAGEMENT COMMITTEE AND FURTHER REQUESTING THE LOCAL WATER UTILITIES ADMINISTRATION FOR AUTHORITY TO TRAVEL OF THE SAME
	3	RESOLUTION OF THE ANGELES CITY WATER DISTRICT BOARD OF DIRECTORS APPROVING THE APPOINTMENT, COMPOSITION AND DESIGNATION OF THE MEMBERS OF THE BIDS AND AWARDS COMMITTEE (BAC) FOR THE ANGELES CITY WATER DISTRICT FOR CALENDAR YEAR 2019-2020 OR UNLESS SOONER REVOKED BY THE BOARD, AND WHOSE TERM TAKES EFFECT UPON APPROVAL OF THIS RESOLUTION AS RECOMMENDED BY THE GENERAL MANAGER ENGR. REYNALDO C. LIWANAG AS PER R.A. 9184
1/28	4	RESOLUTION OF THE ANGELES CITY WATER DISTRICT BOARD OF DIRECTORS (ACWD-BOD) AUTHORIZING THE ACWD ADMINISTRATIVE DEPARTMENT FOR THE ISSUANCE OF FINANCIAL STATEMENTS TO ALL CONCERNED AGENCIES AND OTHER STAKEHOLDERS AS NEEDED
	5	RESOLUTION OF THE ANGELES CITY WATER DISTRICT BOARD OF DIRECTORS (ACWD -BOD) AUTHORIZING ENGR. REYNALDO C. LIWANAG, ACWD GENERAL MANAGER, IN THE ENROLLMENT OF E-FPS FOR THE SUB-COLLECTING OFFICES IN BEHALF OF THE ACWD.
3/4	6	RESOLUTION OF THE ANGELES CITY WATER DISTRICT (ACWD) BOARD OF DIRECTORS APPROVING THE RECOMMENDATION OF THE OPERATIONS AND TECHNICAL SERVICES GROUP IN THE USE OF STAINLESS STEEL REPLACING GALVANIZED IRON FOR PIPES AND FITTINGS BEING USED IN THE INSTALLATION OF NEW SERVICE CONNECTIONS AND METER STAND FOR ACWD CUSTOMER
	7	RESOLUTION OF THE ANGELES CITY WATER DISTRICT BOARD OF DIRECTORS (ACWD-BOD) AUTHORIZING GM REYNALDO C. LIWANAG, IN BEHALF OF ACWD, TO ENTER INTO A MUTUAL NON-DISCLOSURE OF AGREEMENT WITH GOTESCO WATER SOLUTIONS, INCORPORATED, REPRESENTED BY MS. CHRISTINE A. ACOSTA

# ANNUAL REPORT 2019

DATE	RESOLUTION #	TITLE
4/4	8	RESOLUTION OF THE ANGELES CITY WATER DISTRICT BOARD OF DIRECTORS (ACWD-BOD) APPROVING THE IMPLEMENTATION OF EXECUTIVE ORDER (E.O.) 77 – PRESCRIBING RULES AND REGULATIONS AND RATES OF EXPENSES AND ALLOWANCES FOR OFFICIAL LOCAL AND FOREIGN TRAVELS OF GOVERNMENT PERSONNEL
	9	RESOLUTION OF THE ANGELES CITY WATER DISTRICT BOARD OF DIRECTORS (ACWD-BOD) RECOMMENDING THE CANCELLATION OF THE TRAVEL OF DIRECTOR MA. GRACELA G. MUNOZ TO ATTEND THE INTERNATIONAL YOUNG WATER PROFESSIONALS ON JUNE 23 – 27, 2019 IN CANADA TO BE REPLACED WITH THAWATER 2019 WHICH WILL BE HELD ON JUNE 5 – 8, 2019 IN BANGKOK, THAILAND
5/6	10	RESOLUTION OF THE ANGELES CITY WATER DISTRICT (ACWD) BOARD OF DIRECTORS APPROVING THE SUSPENSION OF THE IMPLEMENTATION OF THE USE OF STAINLESS STEEL FOR PIPES AND FITTINGS
	10-A	RESOLUTION OF THE ANGELES CITY WATER DISTRICT (ACWD) BOARD OF DIRECTORS AUTHORIZING ENGR. NELSON C. KOO, MEMBER OF THE ACWD BOARD TO TRAVEL TO CHINA FROM JUNE 3 TO 9, 2019 AT HIS OWN PERSONAL EXPENSE
6/17	11	RESOLUTION OF THE ANGELES CITY WATER DISTRICT (ACWD) BOARD OF DIRECTORS (BOD) APPROVING THE PROPOSAL OF THE ACWD MANAGEMENT COMMITTEE TO TEMPORARILY GRANT WATER BILL PAYMENT DISCOUNT, CEASE DISCONNECTION ORDERS AND WAIVING OF THE 5% PENALTY CHARGED FOR LATE PAYMENTS TO AFFECTED HOUSEHOLDS IN VARIOUS BARANGAYS
	12	RESOLUTION OF THE ANGELES CITY WATER DISTRICT BOARD OF DIRECTORS ADOPTING THE ACWD CASH FLOW PROJECTIONS FOR THE YEARS 2019 – 2028 SUBMITTED FOR APPROVAL TO THE LOCAL WATER UTILITIES ADMINISTRATION (LWUA) FOR THE PROPOSED INITIAL SEPTAGE FEE
	13	RESOLUTION OF THE ANGELES CITY WATER DISTRICT BOARD OF DIRECTORS (ACWD-BOD) APPROVING THE ACQUISITION OF A 1,000 SQUARE-METER PROPERTY AT P3,500.00 PER SQUARE METER FOR THE CONSTRUCTION OF A NEW PRODUCTION WELL IN BARANGAY CUTUD TO FINALLY ADDRESS THE WATER QUALITY AND SUPPLY PROBLEMS FOR NORTHVILLE 15 WITH 1,500 HOUSEHOLDS
	13-A	RESOLUTION OF THE ANGELES CITY WATER DISTRICT BOARD OF DIRECTORS GRANTING APPROVAL AND ACCEPTANCE OF THE PROPOSAL OF P.J. LHULLIER INCORPORATED AS OUTSOURCED PAYMENT COLLECTION PARTNER OF THE ANGELES CITY WATER DISTRICT (ACWD) AND FURTHER AUTHORIZING REYNALDO C. LIWANAG, GENERAL MANAGER OF ACWD, TO ENTER INTO AN AGREEMENT WITH THE SAID COMPANY FOR THIS SOLE PURPOSE
7/19	14	RESOLUTION OF THE ANGELES CITY WATER DISTRICT (ACWD) BOARD OF DIRECTORS AUTHORIZING MR. JOSEPH VOLTAIRE M. ZALAMEA, BOARD OF DIRECTOR OF ANGELES CITY WATER DISTRICT, TO TRAVEL TO BANGKOK, THAILAND ON AUGUST 19-22, 2019 AT HIS OWN PERSONAL EXPENSE

# ANNUAL REPORT 2019

14-A	RESOLUTION OF THE ANGELES CITY WATER DISTRICT (ACWD) BOARD OF DIRECTORS AUTHORIZING ENGR. REYNALDO C. LIWANAG, GENERAL MANAGER OF ANGELES CITY WATER DISTRICT, TO TRAVEL TO THE NETHERLANDS ON NOVEMBER 3-9, 2019 AT HIS OWN PERSONAL EXPENSE
14-B	RESOLUTION OF THE ANGELES CITY WATER DISTRICT (ACWD) BOARD OF DIRECTORS AUTHORIZING MS. MARIA GRACELA G. MUÑOZ, ANGELES CITY WATER DISTRICT BOARD OF DIRECTOR, TO TRAVEL TO JAPAN ON AUGUST 3 - 8, 2019 AT HER OWN PERSONAL EXPENSE
15	APPROVING THE ADDITIONAL 5% DISCOUNT ON THE WATER BILL FOR THE MONTH OF MAY OF ACWD CUSTOMERS IN NORTHVILLE 15, BARANGAY CUTUD ON TOP OF THE 20% PREVIOUSLY APPROVED THROUGH BOARD RESOLUTION NO. 11, SERIES OF 2019
16	RESOLUTION OF THE ANGELES CITY WATER DISTRICT BOARD OF DIRECTORS APPROVING THE PROPOSED PENALTIES/CHARGES ON WATER PILFERAGE RESPONSIVE TO THE PROVISIONS OF PD 198 (PROVINCIAL WATER UTILITIES ACT) AND REPUBLIC ACT 8041 (NATIONAL WATER CRISIS ACT OF 1995) AND FURTHER ADOPTING THE IMPLEMENTING RULES AND REGULATIONS OF PRESIDENTIAL DECREE 198 AND REPUBLIC ACT 8041
17	RESOLUTION OF THE ANGELES CITY WATER DISTRICT BOARD OF DIRECTORS APPROVING THE CORPORATE OPERATING BUDGET OF THE ANGELES CITY WATER DISTRICT (ACWD) FOR THE YEAR 2020
17-A	RESOLUTION OF THE ANGELES CITY WATER DISTRICT (ACWD) BOARD OF DIRECTORS AUTHORIZING MS. MARIA GRACELA G. MUÑOZ, ANGELES CITY WATER DISTRICT BOARD OF DIRECTOR, TO TRAVEL TO EUROPE FROM SEPTEMBER 17 TO OCTOBER 2, 2019 AT HER OWN PERSONAL EXPENSE
17-B	RESOLUTION OF THE ANGELES CITY WATER DISTRICT (ACWD) BOARD OF DIRECTORS AUTHORIZING MR, BERNARDO P. CRUZ, CHAIRMAN OF THE ANGELES CITY WATER DISTRICT BOARD OF DIRECTORS, TO TRAVEL TO JAPAN FROM OCTOBER 25 TO NOVEMBER 3, 2019 AT HIS OWN PERSONAL EXPENSE
18	RESOLUTION OF THE ANGELES CITY WATER DISTRICT (ACWD) BOARD OF DIRECTORS ACCEPTING THE PROPOSAL OF PRIMEWATER TO ANGELES CITY WATER DISTRICT IN THE CONDUCT OF FEASIBILITY STUDY RELATIVE TO ITS OFFER OF JOINT VENTURE AND FURTHER AUTHORIZING BERNARDO P. CRUZ, CHAIRMAN OF THE ACWD BOARD OF DIRECTORS, TO REPRESENT AND SIGN FOR AND IN BEHALF OF THE ACWD THE MEMORANDUM OF UNDERSTANDING BETWEEN ACWD AND PRIMEWATER IN THE CONDUCT OF FEASIBILITY STUDY
19	RESOLUTION OF THE ANGELES CITY WATER DISTRICT BOARD OF DIRECTORS AUTHORIZING ENGR. REYNALDO C. LIWANAG, GENERAL MANAGER, ANGELES CITY WATER DISTRICT (ACWD), TO FILE AN APPEAL WITH THE COMMISSION ON AUDIT (COA) RELATIVE TO ND NO. ACWD 2019-001 (2018) DATED MARCH 12, 2019
8/23	
9/4	
9/16	

# ANNUAL REPORT 2019

10/8	20	RESOLUTION OF THE ANGELES CITY WATER DISTRICT (ACWD) BOARD OF DIRECTORS ACCEPTING THE UNSOLICITED PROJECT PROPOSAL OF PRIMEWATER INFRASTRUCTURE CORPORATION FOR ACWD WATER SUPPLY IMPROVEMENT, REHABILITATION AND EXPANSION PROJECT
	20-A	RESOLUTION OF THE ANGELES CITY WATER DISTRICT (ACWD) BOARD OF DIRECTORS APPOINTING THE MEMBERS OF THE ACWD JOINT VENTURE SELECTION COMMITTEE (JVSC) PURSUANT TO AND IN ACCORDANCE WITH THE 2013 REVISED NEDA GUIDELINES FOR ENTERING INTO JOINT VENTURE AGREEMENTS BETWEEN GOVERNMENT AGENCIES AND PRIVATE SECTOR
	20-B	RESOLUTION OF THE ANGELES CITY WATER DISTRICT BOARD OF DIRECTORS ((ACWD-BOD) REQUESTING THE OFFICE OF THE GOVERNMENT CORPORATE COUNSEL (OGCC) TO ASSIGN ONE (1) PROVISIONAL NON-VOTING MEMBER/OBSERVER IN THE COMPOSITION OF THE ACWD JOINT VENTURE SELECTION COMMITTEE (JVSC)
	21	RESOLUTION OF THE ANGELES CITY WATER DISTRICT (ACWD) BOARD OF DIRECTORS ACCEPTING THE OFFER OF MANILA WATER PHILIPPINE VENTURES, INCORPORATED (MWPVI) TO SUPPLY POTABLE BULK WATER TO ANGELES CITY WATER DISTRICT
	22	RESOLUTION OF THE ANGELES CITY WATER DISTRICT (ACWD) BOARD OF DIRECTORS APPROVING THE PROPOSED REVISION OF THE APPROVED TECHNICAL STANDARDS IN THE INSTALLATION OF WATER METER WITH THE CONDITION OF USING STAINLESS STEEL MATERIALS
10/23	23	RESOLUTION OF THE ANGELES CITY WATER DISTRICT BOARD OF DIRECTORS (ACWD-BOD) ADOPTING THE INITIAL SEPTAGE/SANITATION FEE FOR ACWD AS APPROVED BY LWUA BOARD OF TRUSTEES
11/4	24	RESOLUTION OF THE ANGELES CITY WATER DISTRICT BOARD OF DIRECTORS (ACWD-BOD) APPROVING THE EVALUATION REPORT AND RECOMMENDATION TO ACCEPT THE UNSOLICITED PROPOSAL OF PRIMEWATER INFRASTRUCTURE CORPORATION FOR THE ANGELES CITY WATER DISTRICT WATER SUPPLY IMPROVEMENT AND SEPTAGE MANAGEMENT PROJECT AND AUTHORIZING THE ACWD JOINT VENTURE SELECTION COMMITTEE (ACWD-JVSC) TO PROCEED WITH THE NEGOTIATION PROCESS
11/25	25	RESOLUTION OF THE ANGELES CITY WATER DISTRICT BOARD OF DIRECTORS (ACWD-BAC) APPROVING THE REQUEST OF ENGR. REYNALDO C. LIWANAG, ACWD GENERAL MANAGER, AS PER RECOMMENDATION OF THE ACWD BIDS AND AWARDS COMMITTEE (ACWD-BAC), FOR THE EXTENSION OF SECURITY AND JANITORIAL SERVICES UNTIL JANUARY 31, 2020 WHOSE RESPECTIVE CONTRACT WILL EXPIRE ON DECEMBER 31, 2019
	25-A	RESOLUTION OF THE ANGELES CITY WATER DISTRICT BOARD OF DIRECTORS (ACWD-BOD), HEAD OF THE PROCURING ENTITY (HOPE), AUTHORIZING ENGR. REYNALDO C. LIWANAG, GENERAL MANAGER OF ACWD, TO REPRESENT THE HOPE IN THE BIDDING OF

# ANNUAL REPORT 2019

THE SECURITY AND JANITORIAL SERVICES, RESPECTIVELY AND TO SIGN ALL DOCUMENTS RELATIVE THERETO

26

RESOLUTION OF THE ANGELES CITY WATER DISTRICT BOARD OF DIRECTORS (ACWD BOD) AUTHORIZING MS. LEONILA B. CABRERA, SENIOR QUALITY CONTROL/ASSURANCE INSPECTOR, ACWD LABORATORY, TO APPLY FOR LICENSE TO PURCHASE EXPLOSIVE CHEMICALS IN COMPLIANCE OF THE NEW POLICY SET BY THE PHILIPPINE NATIONAL POLICE (PNP) ON PROCUREMENT OF CHEMICALS/RE-AGENTS IN CONDUCTING PHYSICAL-CHEMICAL ANALYSIS BY THE ACWD LABORATORY PERSONNEL

12/18

27

RESOLUTION OF THE ANGELES CITY WATER DISTRICT BOARD OF DIRECTORS (ACWD BOD) AUTHORIZING THE GRANT OF SERVICE RECOGNITION INCENTIVE (SRI) TO ACWD EMPLOYEES FOR FISCAL YEAR 2019

28

RESOLUTION OF THE ANGELES CITY WATER DISTRICT BOARD OF DIRECTORS (ACWD BOD) APPROVING THE AMENDMENTS IN THE IMPLEMENTING GUIDELINES OF RESOLUTION NO. 65, SERIES OF 2008 – CHRISTMAS ASIAN TOUR PACKAGE

12/23

29

RESOLUTION AUTHORIZING REYNALDO C. LIWANAG, ACWD GENERAL MANAGER FOR THE BIDDING OF THE PROJECT: SUPPLY AND DELIVERY OF 1,350 PIECES BODY PLASTIC WATER METER ½" WITH ABC OF PHP2,160,000.00 AS BUDGETED IN ACWD CORPORATE OPERATING BUDGET (COB) FOR THE YEAR 2020 AND FURTHER AUTHORIZING GM LIWANAG TO TRANSACT AND SIGN ALL DOCUMENTS RELATIVE TO THE SAID PROJECT

29-A

RESOLUTION AUTHORIZING REYNALDO C. LIWANAG, ACWD GENERAL MANAGER FOR THE BIDDING OF THE PROJECT: SUPPLY AND DELIVERY OF 150 DRUMS GRANULAR CALCIUM HYPOCHLORITE WITH APPROVED BUDGET OF THE CONTRACT (ABC) IN THE AMOUNT OF NINE HUNDRED THOUSAND PESOS (PHP900,000.00) AS BUDGETED IN ACWD CORPORATE OPERATING BUDGET (COB) FOR THE YEAR 2020 AND FURTHER AUTHORIZING GM LIWANAG TO TRANSACT AND SIGN ALL DOCUMENTS RELATIVE TO THE SAID PROJECT

30

RESOLUTION OF THE ANGELES CITY WATER DISTRICT BOARD OF DIRECTORS APPROVING THE APPOINTMENT, COMPOSITION AND DESIGNATION OF THE MEMBERS OF THE BIDS AND AWARDS COMMITTEE (BAC) FOR THE ANGELES CITY WATER DISTRICT FOR CALENDAR YEAR 2018-2019 OR UNLESS SOONER REVOKED BY THE BOARD, AND WHOSE TERM TAKES EFFECT UPON APPROVAL OF THIS RESOLUTION (EXPIRATION DATE: JAN. 09, 2021), AS RECOMMENDED BY GENERAL MANAGER REYNALDO C. LIWANAG PER R.A. 9184

Prepared by:

  
**PAMELA T. COLLE**  
Executive Assistant

NOTHING FOLLOWS

# ANNUAL REPORT 2019

## EXHIBIT E.1: CONDENSED BALANCED SHEET



ANGELES CITY WATER DISTRICT  
CONDENSED STATEMENT OF FINANCIAL POSITION  
ALL FUNDS  
AS OF DECEMBER 31, 2019

	NOTES	Dec-19	Dec-18
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash and Cash Equivalents	4	56,431,980.75	55,724,224.87
Receivables	5	81,488,458.07	76,194,309.18
Inventories	6	15,105,759.07	14,704,909.54
Non-Current Assets Held for Sale		-	-
Other Current Assets	7	568,821.62	1,717,114.89
<b>Total Current Assets</b>		<b>153,595,019.51</b>	<b>148,340,558.48</b>
<b>Non-Current Assets</b>			
Receivables		-	-
Property, Plant and Equipment	8	689,298,184.25	662,033,024.69
Intangible Assets	9	7,777,663.30	9,041,479.29
Other Non-Current Assets	10	11,290,278.45	11,901,277.06
<b>Total Non-Current Assets</b>		<b>708,366,126.00</b>	<b>682,975,781.04</b>
<b>Total Assets</b>		<b>861,961,145.51</b>	<b>831,316,339.52</b>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Financial Liabilities	11	79,807,391.09	62,092,530.00
Inter-Agency Payables	12	4,662,177.91	4,562,743.43
Trust Liabilities	13	36,284,834.48	35,309,909.94
Deferred Credits/Unearned Income	14	495,230.86	284,185.17
Provisions	15	5,302,893.23	7,389,896.44
Other Payables		590,391.75	606,336.78
<b>Total Current Liabilities</b>		<b>127,142,919.32</b>	<b>110,245,601.76</b>
<b>Non-Current Liabilities</b>			
Financial Liabilities	11	68,163,594.89	102,026,874.47
<b>Total Non-Current Liabilities</b>		<b>68,163,594.89</b>	<b>102,026,874.47</b>
<b>Total Liabilities</b>		<b>195,306,514.21</b>	<b>212,272,476.23</b>

# ANNUAL REPORT 2019

EQUITY	
Government Equity	61,669,952.53
Revaluation Surplus	-
Retained Earnings/(Deficit)	557,373,910.76
<b>Total Equity</b>	<b>619,043,863.29</b>
<b>Total Liabilities and Equity</b>	<b>831,316,339.52</b>

Prepared By:

**CARLO C. BUNRAY**

Senior Accounting Processor

Certified Correct:

**JELYN B. RIVERA**

Division Manager - Financial Services Division

Recommending Approval By:

**TRACY T. SALUNGA**

AGM - Admtg, Finance and Commercial Services

Approved by:

**REYNALDO C. LINVANAG**

General Manager

# ANNUAL REPORT 2019

## EXHIBIT E.2: CONDENSED INCOME AND EXPENSES



ANGELES CITY WATER DISTRICT  
**DETAILED STATEMENT OF COMPREHENSIVE INCOME**  
 ALL FUNDS  
 FOR THE MONTH ENDED DECEMBER 2019

	<u>current month</u>	<u>year to date</u>
<b>Income</b>		
<b>Service and Business Income</b>		
Service Income	28,650.00	525,930.25
Inspection Fees		
Processing Fees	104,129.90	2,451,200.00
Other Service Income	151,882.50	2,557,925.30
<b>Total Service Income</b>	<b>284,662.40</b>	<b>5,535,055.55</b>
<b>Business Income</b>		
Waterworks System Fees	37,106,073.62	445,316,270.63
Net Sales	452,960.53	6,301,329.21
Interest Income	20,755.50	141,040.68
Fines and Penalties-Business Income	833,106.42	12,841,730.59
Other Business Income	156,539.80	2,425,439.10
<b>Total Business Income</b>	<b>38,569,435.87</b>	<b>467,025,810.21</b>
<b>Total Service and Business Income</b>	<b>38,854,098.27</b>	<b>472,560,865.76</b>
<b>Other Non-Operating Income</b>		
Sale of Assets		
Sale of Unserviceable Property		971,600.00
<b>Total Sale of Assets</b>	-	<b>971,600.00</b>
<b>Miscellaneous Income</b>		
Miscellaneous Income	8,897.13	252,611.82
<b>Total Miscellaneous Income</b>	<b>8,897.13</b>	<b>252,611.82</b>
<b>Total Other Non-Operating Income</b>	<b>8,897.13</b>	<b>1,224,211.82</b>
<b>Total Income</b>	<b>38,862,995.40</b>	<b>473,785,077.58</b>



# ANNUAL REPORT 2019

<b>Expenses</b>			
<b>Personnel Services</b>			
<b>Salaries and Wages</b>			48,944,768.88
Salaries and Wages-Regular	4,106,988.46		
<b>Total Salaries and Wages</b>	<b>4,106,988.46</b>		<b>48,944,768.88</b>
<b>Other Compensation</b>			
Personnel Economic Relief Allowance (PERA)	340,203.62		4,124,325.49
Representation Allowance (RA)	66,000.00		797,150.00
Transportation Allowance (TA)	66,000.00		792,000.00
Clothing/Uniform Allowance	273,000.00		1,281,000.00
Productivity Incentive Allowance	865,000.00		1,183,000.00
Honoraria	112,660.01		1,388,210.01
Longevity Pay	27,700.00		132,700.00
Overtime and Night Pay	768,878.24		9,227,548.86
Year End Bonus			8,297,304.00
Cash Gift			872,500.00
Other Bonuses and Allowances	1,730,000.00		5,366,738.00
<b>Total Other Compensation</b>	<b>4,249,441.87</b>		<b>33,462,476.36</b>
<b>Personnel Benefit Contributions</b>			
Retirement and Life Insurance Premiums	498,168.77		5,873,426.49
Pag-IBIG Contributions	17,300.00		206,400.00
PhilHealth Contributions	51,631.58		595,218.82
Employees Compensation Insurance Premiums	17,300.00		206,393.08
<b>Total Personnel Benefit Contributions</b>	<b>584,400.35</b>		<b>6,881,438.39</b>
<b>Other Personnel Benefits</b>			
Retirement Gratuity			479,980.80
Terminal Leave Benefits	3,236,278.70		4,649,423.52
<b>Total Other Personnel Benefits</b>	<b>3,236,278.70</b>		<b>5,129,404.32</b>
<b>Total Personnel Services</b>	<b>12,177,109.38</b>		<b>94,418,087.95</b>
<b>Maintenance and Other Operating Expenses</b>			
<b>Traveling Expenses</b>			
Traveling Expenses-Local	193,601.61		1,515,192.73
Traveling Expenses-Foreign			348,361.45
<b>Total Traveling Expenses</b>	<b>193,601.61</b>		<b>1,863,554.18</b>
<b>Training and Scholarship Expenses</b>			
Training Expenses	(31,320.00)		4,597,517.03
<b>Total Training and Scholarship Expenses</b>	<b>(31,320.00)</b>		<b>4,597,517.03</b>
<b>Supplies and Materials Expenses</b>			
Office Supplies Expenses	49,678.75		1,056,899.99
Accountable Forms Expenses	33,754.08		359,375.36
Drugs and Medicines Expenses	1,300.00		114,365.20
Medical, Dental and Laboratory Supplies Expenses	79,873.33		1,544,527.94
Fuel, Oil and Lubricants Expenses	153,692.15		3,005,203.09
Chemical and Filtering Supplies Expenses	253,350.00		3,218,450.00
Semi-Expendable Machinery and Equipment Expenses	69,333.45		720,076.30
Semi-Expendable Furniture, Fixtures and Books Expenses	46,500.00		108,832.60
Other Supplies and Materials Expenses	1,515,679.39		18,552,864.30
<b>Total Supplies and Materials Expenses</b>	<b>2,203,361.15</b>		<b>28,680,594.78</b>

# ANNUAL REPORT 2019

<b>Utility Expenses</b>			
Water Expenses	3,217,792.81		37,479,011.47
Electricity Expenses	6,934,187.28		88,361,554.92
Gas/Heating Expenses			550.00
<b>Total Utility Expenses</b>	<b>10,151,980.09</b>		<b>125,841,116.39</b>
<b>Communication Expenses</b>			
Postage and Courier Services	2,040.00		8,557.00
Telephone Expenses	48,422.00		700,744.92
Internet Subscription Expenses	15,500.00		160,513.18
<b>Total Communication Expenses</b>	<b>65,962.00</b>		<b>869,815.10</b>
<b>Confidential, Intelligence and Extraordinary Expenses</b>			
Extraordinary and Miscellaneous Expenses/rewards expense	9,800.00		117,600.00
<b>Total Confidential, Intelligence and Extraordinary Expenses</b>	<b>9,800.00</b>		<b>117,600.00</b>
<b>Professional Services</b>			
Legal Services	62,500.00		218,016.00
Auditing Services			182,822.30
Other Professional Services	262,080.00		822,255.05
<b>Total Professional Services</b>	<b>324,580.00</b>		<b>1,223,093.35</b>
<b>General Services</b>			
Generation, Transmission and Distribution Expenses	5,213,547.00		31,396,330.80
Environment/Sanitary Services			22,321.19
Janitorial Services	171,298.00		2,146,682.93
Security Services	2,229,392.82		25,828,940.12
Other General Services	208,418.25		1,834,081.90
<b>Total General Services</b>	<b>7,822,656.07</b>		<b>61,228,356.94</b>
<b>Repairs and Maintenance</b>			
Repairs and Maintenance-Infrastructure Assets	446,152.90		3,379,849.92
Repairs and Maintenance-Buildings and Other Structures	262,723.00		1,997,867.14
Repairs and Maintenance-Machinery and Equipment	44,470.00		1,500,496.20
Repairs and Maintenance-Transportation Equipment	185,550.00		1,678,097.76
Repairs and Maintenance-Other Property, Plant and Equipment			14,000.00
<b>Total Repairs and Maintenance</b>	<b>938,895.90</b>		<b>8,570,311.02</b>
<b>Taxes, Insurance Premiums and Other Fees</b>			
Taxes, Duties and Licenses	47,533.79		8,847,430.38
Fidelity Bond Premiums	9,812.50		106,429.69
Insurance Expenses	64,252.58		761,805.88
<b>Total Taxes, Insurance Premiums and Other Fees</b>	<b>121,598.87</b>		<b>9,715,665.95</b>

# ANNUAL REPORT 2019

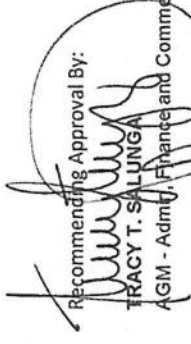
<b>Other Maintenance and Operating Expenses</b>			
Advertising, Promotional and Marketing Expenses	52,000.00		1,206,524.90
Printing and Publication Expenses	20,000.00		113,763.33
Representation Expenses	454,795.44		4,319,424.99
Transportation and Delivery Expenses	2,500.00		50,575.35
Rent/Lease Expenses	30,811.63		433,876.14
Membership Dues and Contributions to Organizations	497,482.22		146,640.50
Subscription Expenses			2,037,153.60
Donations			30,386.99
Directors and Committee Members' Fees	215,000.00		874,620.00
Major Events and Conventions Expenses			1,247,941.01
Other Maintenance and Operating Expenses	2,306,097.89		6,369,911.57
<b>Total Other Maintenance and Operating Expenses</b>	<b>3,578,687.18</b>		<b>16,830,818.38</b>
<b>Total Maintenance and Other Operating Expenses</b>	<b>25,379,802.87</b>		<b>259,538,443.12</b>
<b>Financial Expenses</b>			
<b>Financial Expenses</b>			
Interest Expenses	857,357.59		11,567,566.14
Bank Charges	50.00		24,050.00
<b>Total Financial Expenses</b>	<b>857,407.59</b>		<b>11,591,616.14</b>
<b>Direct Costs</b>			
Cost of Sales	(8,513.82)		5,454,649.22

# ANNUAL REPORT 2019

<b>Non-Cash Expenses</b>			
<b>Depreciation</b>			
Depreciation-Land Improvements	7,915.71		94,988.52
Depreciation-Infrastructure Assets	2,752,211.37		31,202,207.74
Depreciation-Buildings and Other Structures	978,990.73		11,221,522.69
Depreciation-Machinery and Equipment	475,358.92		5,942,184.84
Depreciation-Transportation Equipment	89,101.19		1,081,562.42
Depreciation-Furniture, Fixtures and Books	12,374.17		151,437.69
Depreciation-Leased Assets Improvements	4,559.72		54,716.64
<b>Total Depreciation</b>	<b>4,320,511.81</b>		<b>49,748,620.54</b>
<b>Amortization</b>			
Amortization-Intangible Assets	258,177.61		3,083,021.99
<b>Total Amortization</b>	<b>258,177.61</b>		<b>3,083,021.99</b>
<b>Impairment Loss</b>			
Impairment Loss-Loans and Receivables	1,213,547.87		1,213,547.87
<b>Total Impairment Loss</b>	<b>1,213,547.87</b>		<b>1,213,547.87</b>
<b>Total Non-Cash Expenses</b>	<b>5,792,237.29</b>		<b>54,045,190.40</b>
<b>Total Expenses</b>	<b>44,198,043.31</b>		<b>425,047,986.83</b>
<b>Profit/(Loss) Before Tax</b>	<b>(5,335,047.91)</b>		<b>48,737,090.75</b>
<b>Income Tax Expense/(Benefit)</b>	<b>-</b>		<b>-</b>
<b>Profit/(Loss) After Tax</b>	<b>(5,335,047.91)</b>		<b>48,737,090.75</b>
<b>Net Income/(Loss)</b>	<b>(5,335,047.91)</b>		<b>48,737,090.75</b>
<b>Other Comprehensive Income/(Loss) for the Period</b>	<b>(5,335,047.91)</b>		<b>48,737,090.75</b>
Changes in Fair Value of Investments	-		-
<b>Total Other Comprehensive Income/(Loss) for the Period</b>	<b>-</b>		<b>-</b>
<b>Comprehensive Income/(Loss)</b>	<b>(5,335,047.91)</b>		<b>48,737,090.75</b>

Prepared By:  
  
**CARLO C. BUNGAY**  
 Senior Accounting Processor

Certified Correct:  
  
**JELYN B. RIVERA**  
 Division Manager - Financial Services Division

Recommending Approval By:  
  
**TRACY T. SALUNGA**  
 AGM - Admin, Finance and Commercial Services

Approved By:  
  
**REYNALDO C. LIWANAG**  
 General Manager

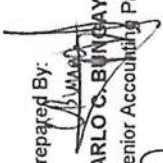
# ANNUAL REPORT 2019

## EXHIBIT E.2: CASH FLOW STATEMENTS

 ANGELES CITY WATER DISTRICT CONDENSED STATEMENT OF CASH FLOWS ALL FUNDS FOR THE MONTH ENDED DECEMBER 31, 2019			CURRENT MONTH	YEAR TO DATE
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Cash Inflows				
Collection of Income Revenue	1,293,696.61	20,987,408.32		
Collection of Receivables	31,666,291.71	444,282,962.56		
Trust Receipts	114,000.00	226,250.00		
Other Receipts	20,335.62	225,857.31		
Total Cash Inflows	33,094,323.94	465,722,478.19		
Adjustments	-	30,982.50		
Adjusted Cash Inflows	33,094,323.94	465,753,460.69		
Cash Outflows				
Payment of Expenses	20,743,076.84	257,772,428.32		
Purchase of Inventories	3,742,622.20	36,684,602.55		
Prepayments	203,004.19	989,008.14		
Payments of Accounts Payable	-	23,205,921.28		
Remittance of Personnel Benefit Contributions and Mandatory Deductions	2,811,062.53	39,779,163.18		
Other Disbursements	5,251.16	544,595.69		
Total Cash Outflows	27,505,016.92	359,911,948.43		
Adjustments	-	174,715.15		
Adjusted Cash Outflows	27,505,016.92	360,086,663.58		
Net Cash Provided by (Used in) Operating Activities	5,589,307.02	105,666,797.11		

# ANNUAL REPORT 2019

<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Cash Inflows		
Cash Outflows		
Purchase/Construction of Property, Plant and Equipment	7,940,137.49	55,685,190.78
Purchase of Intangible Assets	149,531.25	422,807.84
Grant of Loans	-	-
Total Cash Outflows	8,089,668.74	56,107,998.62
Adjustments	-	-
Adjusted Cash Outflows	8,089,668.74	56,107,998.62
Net Cash Provided By/(Used In) Investing Activities	(8,089,668.74)	(56,107,998.62)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Cash Outflows		
Payment of Long-Term Liabilities	4,413,540.20	48,851,042.61
Total Cash Outflows	4,413,540.20	48,851,042.61
Adjustments	-	-
Adjusted Cash Outflows	4,413,540.20	48,851,042.61
Net Cash Provided By/(Used In) Financing Activities	(4,413,540.20)	(48,851,042.61)
<b>INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>(6,913,901.92)</b>	<b>707,755.88</b>
Effects of Exchange Rate Changes on Cash and Cash Equivalents	-	-
<b>CASH AND CASH EQUIVALENTS, BEGINNING</b>	<b>63,345,882.67</b>	<b>55,724,224.87</b>
<b>CASH AND CASH EQUIVALENTS, ENDING</b>	<b>56,431,980.75</b>	<b>56,431,980.75</b>
<b>VARIANCE</b>		

Prepared By:  
  
**CARLO C. BUNGAY**  
 Senior Accounting Processor

Certified Correct:  
  
**JELYN E. RIVERA**  
 Division Manager - Financial Services Division

Recommending Approval By:  
  
**TRACY T. SALUNGA**  
 AGM - Admtr, Finance and Commercial Services

Approved By:  
  
**REYNALDO C. LIWANAG**  
 General Manager

# ANNUAL REPORT 2019

## ANGELES CITY WATER DISTRICT NOTES TO FINANCIAL STATEMENTS

### 1. General Information

#### Agency Background

The Angeles City Water District (ACWD) is a government-owned and/or controlled corporation created pursuant to SangguniangPanglungsod No. 66 dated September 1, 1987. The Local Water Utilities Administration (LWUA) issued the District's Certificate of Conditional Conformance No. 32 on December 1, 1987 and the latter commenced its operations on the said date.

The District is chartered under Presidential Decree No. 198 known as the "Provincial Water Utilities Act of 1973". It is mandated to deliver safe, potable and quality water to the people of Angeles City.

The District has 58,342 active service connections and 35 pumping stations/wells operating 24/7 covering 31 barangays of the City of Angeles, Pampanga.

As of December 31, 2019, the District is under the management of Engr. Reynaldo C. Liwanag and the Board of Directors is the policy-making body of the District which is composed of the following:

Mr. Bernardo P. Cruz	Chairman
Ms. Ma. Gracela G. Muñoz	Member
Mr. Joseph Voltaire Zalamea	Member
Mr. Nelson C. Koo	Member

The District has a total of 181 personnel consisting of 173 regular and 8 job order/contract of services employees.

#### Authorization for Issue of the 2019 Financial Statements

The financial statements of Angeles City Water District for the year ended December 31, 2019 were authorized for issue by the Board of Directors on January 31, 2020 in Board Resolution No.05 S. 2020 dated January 31, 2020.

# ANNUAL REPORT 2019

## Significant Accounting Policies

### Basis of Preparation

The financial statements of the District have been prepared using historical cost basis. The financial statements are presented in Philippine Peso (₱), which is the District's functional and presentation currency. All values are rounded off to two (2) decimal places, except when otherwise indicated.

For all periods up to and including the year ended December 31, 2016, the District prepared its financial statements in accordance with generally accepted accounting principle in the Philippines and New Government Accounting System (NGAS) prescribed by the Commission on Audit on January 1, 2005.

### Statement of Compliance

The financial statements were prepared in compliance with Philippine Financial Reporting Standards (PFRS), which includes statements named PFRS, Philippine Accounting Standards (PAS), Philippine Interpretations of International Financial Reporting Interpretations Committee (IFRIC) issued by the Financial Reporting Standards Councils and Revised Chart of Accounts (RCA) for Government Corporations prescribed in COA Circular Nos. 2015-010 and 2016-006.

### Summary of Significant Accounting Policies

The District until this CY2017 has been recording the income (net of sales and Cost of sales) as Miscellaneous Income in its Books. However, following the adoption of the Revised Chart of Accounts, it was determined that proper accounting for the gross amount of revenue and expenses is not being followed. Therefore, starting CY2018 recording of revenue from sale of materials and the corresponding expense are to be posted on sales and cost of sales account respectively. The statement of Comprehensive income for CY2017 was adjusted to reflect the change in accounting policy for Sales and Cost of Sales.

### Current versus Noncurrent Classification

The District presents assets and liabilities in the statement of financial position based on current or noncurrent classification. An asset is current when it is

- Expected to be realized or intended to be sold or consumed in the normal operating cycle
- Held primarily for the purpose of trading
- Expected to be realized within twelve months after the reporting period, or
- Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period.



# ANNUAL REPORT 2019

All other assets are classified as noncurrent.

A liability is current when it is:

- Expected to be settled in the normal operating cycle
- Held primarily for the purpose of trading
- Expected to be settled within twelve months after the reporting period, or
- There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period

The District classifies all other liabilities as noncurrent.

## Fair Value Measurement

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either:

- In the principal market for the asset or liability, or
- In the absence of a principal market, in the most advantageous market for the asset or liability.

The principal or the most advantageous market must be accessible by the District. The fair value of an asset or a liability is measured using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their economic best interest.

A fair value measurement of a non-financial asset takes into account a market participant's ability to generate economic benefits by using the asset in its highest and best use or by selling it to another market participant that would use the asset in its highest and best use.

The District uses valuation techniques that are appropriate in the circumstances and for which sufficient data are available to measure fair value, maximizing the use of relevant observable inputs and minimizing the use of unobservable inputs.

All assets and liabilities for which fair value is measured or disclosed in the financial statements are categorized within the fair value hierarchy. This is described, as follows, based on the lowest level input that is significant to the fair value measurement as a whole:

- Level 1 - Quoted (unadjusted) market prices in active markets for identical assets or liabilities
- Level 2 - Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable
- Level 3 - Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable

# ANNUAL REPORT 2019

For assets and liabilities that are recognized in the financial statements at fair value on a recurring basis, the District determines whether transfers have occurred between levels in the hierarchy by re-assessing categorization (based on the lowest level input that is significant to the fair value measurement as a whole) at the end of each reporting period.

For the purpose of fair value disclosures, the District has determined classes of assets and liabilities on the basis of the nature, characteristics and risks of the asset or liability and the level of the fair value hierarchy, as explained above.

## Cash and Cash Equivalents

Cash includes cash on hand and in banks. Cash in bank earns interest at the prevailing bank deposit rates. Cash equivalents are short-term, highly liquid investments that are readily convertible to known amounts of cash with original maturities of three months or less from dates of acquisition and that are subject to an insignificant risk of change in value.

## Financial Instruments

### *Date of recognition*

The District recognizes a financial asset or a financial liability in the statement of financial position when it becomes a party to the contractual provisions of the instrument. In the case of a regular way purchase or sale of financial assets, recognition and derecognition, as applicable, is done using settlement date accounting.

### *Initial recognition of financial instruments*

Financial instruments are initially recognized at fair value, which is the fair value of the consideration given (in case of a financial asset) or received (in case of a financial liability). Except for securities at Fair Value through Profit or Loss (FVPL), the initial measurement of financial instruments includes transaction costs.

The District classifies its financial instruments in the following categories: financial assets and financial liabilities at FVPL, loans and receivables, held-to-maturity (HTM) investments, Available for Sale (AFS) financial assets and other financial liabilities. The classification depends on the purpose for which the investments were acquired and whether these are quoted in an active market. Management determines the classification at initial recognition and, where allowed and appropriate, reevaluates this classification at every reporting date.

As at December 31, 2019, the District does not have financial assets and financial liabilities at FVPL, HTM investments, and AFS financial assets. As at December 31, 2019, the District entered into a two years Finance Lease amounting to ₱12,201,843.8. (see Note 11)

### *Loans and Receivables*

# ANNUAL REPORT 2019

Loans and receivables are financial assets with fixed or determinable payments and fixed maturities that are not quoted in an active market. These are not entered into with the intention of immediate or short-term resale and are not designated as AFS financial assets or financial assets at FVPL. These are included in current assets if maturity is within twelve months from the reporting date. Otherwise, these are classified as noncurrent assets.

After initial measurement, loans and receivables are subsequently measured at amortized cost using the effective interest rate method, less allowance for impairment. Amortized cost is calculated by taking into account any discount or premium on acquisition and fees that are an integral part of the effective interest rate. The amortization is included in “Interest income” in profit or loss. The losses arising from impairment of such loans and receivables are recognized as “Provision for probable losses and doubtful accounts” in profit or loss.

As at December 31, 2019 and 2018, this category includes cash and cash equivalents and receivables.

## *Other financial liabilities*

Issued financial instruments or their components, which are not designated as at FVPL are classified as other financial liabilities where the substance of the contractual arrangement results in the District having an obligation either to deliver cash or another financial asset to the holder, or to satisfy the obligation other than by the exchange of a fixed amount of cash or another financial asset.

After initial measurement, other financial liabilities are subsequently measured at amortized cost using the effective interest rate method. Amortized cost is calculated by taking into account any discount or premium on the issue and fees that are an integral part of the effective interest rate.

This accounting policy applies to the District’s long-term debt, accounts and other payables except statutory liabilities.

## Derecognition of Financial Assets and Financial Liabilities

### *Financial assets*

A financial asset (or, where applicable, a part of a financial asset or part of a group of financial assets) is derecognized when:

- the right to receive cash flows from the asset has expired;
- the District retains the right to receive cash flows from the asset, but has assumed an obligation to pay them in full without material delay to a third party under a “pass-through” arrangement; or
- the District has transferred its right to receive cash flows from the asset and either (a) has transferred substantially all the risks and rewards of the asset, or (b) has neither

# ANNUAL REPORT 2019

transferred nor retained the risks and rewards of the asset but has transferred the control of the asset.

Where the District has transferred its right to receive cash flows from an asset or has entered into a “pass-through” arrangement, and has neither transferred nor retained substantially all the risks and rewards of the asset nor transferred control of the asset, the asset is recognized to the extent of the District’s continuing involvement in the asset. Continuing involvement that takes the form of a guarantee over the transferred asset is measured at the lower of the original carrying amount of the asset and the maximum amount of consideration that the District could be required to repay.

## *Financial liabilities*

A financial liability is derecognized when the obligation under the liability is discharged, cancelled, or has expired.

Where an existing financial liability is replaced by another financial liability from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as a derecognition of the original liability and the recognition of a new liability, and the difference in the respective carrying amounts is recognized in profit or loss.

## Impairment of Financial Assets

The District assesses at each reporting date whether there is objective evidence that a financial asset or group of financial assets is impaired. A financial asset or a group of financial assets is deemed to be impaired if, and only if, there is objective evidence of impairment as a result of one or more events that has occurred after the initial recognition of the asset (an incurred ‘loss event’) and that loss event (or events) has an impact on the estimated future cash flows of the financial asset or the group of financial assets that can be reliably estimated. Objective evidence of impairment may include indications that the borrower or a group of borrowers is experiencing significant financial difficulty, default or delinquency in interest or principal payments, the probability that they will enter bankruptcy or other financial reorganization and where observable data indicate that there is a measurable decrease in the estimated future cash flows, such as changes in arrears or economic condition that correlate with default. For the District’s receivables from customers, evidence of impairment may also include non-collection of the District’s trade receivables, which remain unpaid after thirty days from bill generation.

## *Loans and receivables*

For loans and receivables carried at amortized cost, the District first assesses whether objective evidence of impairment exists individually for financial assets that are individually significant, or collectively for financial assets that are not individually significant. If the

# ANNUAL REPORT 2019

District determines that no objective evidence of impairment exists for an individually assessed financial asset, whether significant or not, it includes the asset in a group of financial assets with similar credit risk characteristics and collectively assessed for impairment. Those characteristics are relevant to the estimation of future cash flows for groups of such assets by being indicative of the debtors' ability to pay all amounts due according to the contractual terms of the assets being evaluated. Assets that are individually assessed for impairment and for which an impairment loss is, or continues to be recognized, are not included in a collective assessment for impairment.

If there is objective evidence that an impairment loss has been incurred, the amount of the loss is measured as the difference between the assets' carrying amount and the present value of the estimated future cash flows (excluding future credit losses that have not been incurred). The carrying amount of the asset is reduced through use of an allowance account and the amount of loss is charged to profit or loss. Interest income continues to be recognized based on the original effective interest rate of the asset. Receivables, together with the associated allowance accounts, are written off when there is no realistic prospect of future recovery.

If, in a subsequent year, the amount of the estimated impairment loss increases or decreases because of an event occurring after the impairment was recognized, the previously recognized impairment loss is reversed. Any subsequent reversal of an impairment loss is recognized in profit or loss, to the extent that the carrying value of the asset does not exceed its amortized cost at the reversal date.

The District's Allowance for impairment of its Accounts Receivable amounted to ₹5,838,480.20 and ₹4,624,932.33 as of December 31, 2019 and 2018, respectively. This was determined as the likely amount that will not be collected from delinquent customers.

## Offsetting Financial Instruments

Financial assets and financial liabilities are offset and the net amount reported in the statement of financial position if, and only if, there is a currently enforceable legal right to offset the recognized amounts and there is an intention to settle on a net basis, or to realize the asset and settle the liability simultaneously.

## Classification of Financial Instruments between Debt and Equity

A financial instrument is classified as debt if it provides for a contractual obligation to:

- deliver cash or another financial asset to another entity; or
- exchange financial assets or financial liabilities with another entity under conditions that are potentially unfavourable to the District; or
- satisfy the obligation other than by the exchange of a fixed amount of cash or another financial asset for a fixed number of own equity shares.

If the District does not have an unconditional right to avoid delivering cash or another financial asset to settle its contractual obligation, the obligation meets the definition of a financial liability.

# ANNUAL REPORT 2019

## Inventories

Inventories are valued at the lower of cost or net realizable value (NRV). Cost is determined using the moving average method.

Inventories are recognized as an expense when deployed for the utilization or consumption in the ordinary course of operations of the District.

## Prepaid expenses

Prepaid expenses are carried at cost less the amortized portion. These typically include prepayments for insurance, registration fees and guaranty deposits.

The remaining balance of the District's prepayments amounted to ₱568,821.62 and ₱1,717,114.89 as at December 31, 2019 and 2018, respectively.

## Property, Plant and Equipment

### *Recognition*

An item is recognized as property, plant, and equipment (PPE) if it meets the characteristics and recognition criteria as a PPE. The characteristics of PPE are as follows:

- tangible items;
- are held for use in the production or supply of goods or services, for rental to others, or for administrative purposes; and
- are expected to be used during more than one reporting period.

An item of PPE is recognized as an asset if:

- it is probable that future economic benefits or service potential associated with the item will flow to the entity;
- the cost or fair value of the item can be measured reliably; and
- the cost is at least ₱15,000.00.

Property, plant and equipment, except land, are stated at cost less accumulated depreciation and amortization and any impairment in value. Land is stated at cost less any impairment in value.

The initial cost of property, plant and equipment comprises its purchase price, including import duties, taxes and any directly attributable costs of bringing the property, plant and equipment to its working condition and location for its intended use, including capitalized borrowing costs incurred during the construction period.

Expenditures incurred after the property, plant and equipment have been put into operation, such as repairs and maintenance, are normally charged to operations in the period in which the costs are incurred. In situations where it can be clearly demonstrated that the expenditures

# ANNUAL REPORT 2019

have resulted in an increase in the future economic benefits expected to be obtained from the use of an item of property, plant and equipment beyond its originally assessed standard of performance, the expenditures are capitalized as additional cost of the related property, plant and equipment.

Depreciation of property, plant and equipment commences once the property and equipment are available for use and are calculated on a straight-line basis over the estimated useful lives (EUL) of the property, plant and equipment after deducting 5% salvage value, as follows:

<u>Category</u>	<u>Number of years</u>
Office and ICT equipment	5 years
Transportation equipment	7 years
Furniture and fixtures	10 years
Communication equipment	10 years
Construction and heavy equipment	10 years
Technical and scientific equipment	10 years
Other equipment	10 years
Leased assets improvements, building	10 years
Utility Plant in Service	30 years

The EUL and depreciation and amortization method are reviewed periodically to ensure that the period and method of depreciation and amortization are consistent with the expected pattern of economic benefits from items of property, plant and equipment.

Fully depreciated property, plant and equipment are retained in the accounts until they are no longer in use and no further depreciation are charged to current operations.

When property, plant and equipment is retired or otherwise disposed of, the cost and the related accumulated depreciation and amortization and accumulated impairment, if any, are removed from the accounts and any resulting gain or loss is credited to or charged against current operations.

## Intangible Assets

Intangible assets acquired separately are measured on initial recognition at cost. The cost of intangible assets acquired in a business combination is their fair value as at the date of acquisition. Following initial recognition, intangible assets are carried at cost less accumulated amortization and accumulated impairment losses, if any. Internally generated intangible assets, excluding capitalized development costs, are not capitalized and expenditure is recognized in the statement of profit or loss when it is incurred.

The useful lives of intangible assets are assessed as either finite or indefinite. Intangible assets with finite lives are amortized over their useful economic lives and assessed for impairment whenever there is an indication that the intangible asset may be impaired. The amortization period and the amortization method for an intangible asset with a finite useful life are reviewed at least at the end of each reporting period. Changes in the expected useful

# ANNUAL REPORT 2019

life or the expected pattern of consumption of future economic benefits embodied in the asset are accounted for by changing the amortization period or method, as appropriate, and are treated as changes in accounting estimates. The amortization expense on intangible assets with finite lives is recognized in the statement of profit or loss in the expense category consistent with the function of the intangible assets.

Intangible assets with indefinite useful lives are not amortized, but are tested for impairment annually, either individually or at the cash-generating unit level. The assessment of indefinite life is reviewed annually to determine whether the indefinite life continues to be supportable. If not, the change in useful life from indefinite to finite is made on a prospective basis.

Gains or losses arising from derecognition of an intangible asset are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognized in the statement of profit or loss when the asset is derecognized.

Intangible assets are amortized using the straight line method without any salvage value as follows:

Computer Software 5 years or per estimate of MIS

The EUL and amortization method are reviewed periodically to ensure that the period and method of amortization are consistent with the expected pattern of economic benefits from items of intangible assets.

When an intangible asset is retired or otherwise be disposed of, the cost and the related accumulated amortization and accumulated impairment, if any, are removed from the accounts.

## Impairment of Non-financial Assets

The District assesses at each reporting date whether there is an indication that an asset may be impaired. If any indication exists, or when annual impairment testing for an asset is required, the District estimates the asset's recoverable amount. An asset's recoverable amount is the higher of an asset's or cash generating unit's (CGU's) fair value less costs of disposal and its value in use. It is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets or groups of assets. Where the carrying amount of an asset or CGU exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount.

In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessment of the time value of







# ANNUAL REPORT 2019

money and the risks specific to the asset. In determining fair value less cost to sell, an appropriate valuation model is used. These calculations are corroborated by valuation multiples or other fair value indicators. Impairment losses of continuing operations are recognized in profit or loss in those expense categories consistent with the function of the impaired asset.

For assets excluding goodwill, an assessment is made at each reporting date as to whether there is any indication that previously recognized impairment losses may no longer exist or may have decreased. If such indication exists, the recoverable amount is estimated. A previously recognized impairment loss is reversed only if there has been a change in the estimates used to determine the asset's recoverable amount since the last impairment loss was recognized. If that is the case, the carrying amount of the asset is increased to its recoverable amount. That increased amount cannot exceed the carrying amount that would have been determined, net of depreciation and amortization, had no impairment loss been recognized for the asset in prior years. Such reversal is recognized in profit or loss unless the asset is carried at revalued amount, in which case the reversal is treated as revaluation increase. After such a reversal, the depreciation and amortization charge is adjusted in future periods to allocate the asset's revised carrying amount, less any residual value, on a systematic basis over its remaining useful life.

## Revenue Recognition

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the District and the revenue can be reliably measured, regardless of when the payment is received. Revenue is measured at the fair value of the consideration received or receivable, taking into account contractually defined terms of payment and excluding taxes or duty.

## Income from Waterworks System

Water revenues are recognized when the related water services are rendered. Water is billed every month according to the bill cycles of the customers. As a result of bill cycle cut-off, monthly service revenue earned but not yet billed at end of the month are estimated and accrued. These estimates are based on historical consumption of the customers.

## Fines and Penalties not related to taxes

The District recognizes revenue from fees and fines, except those related to taxes, when earned and the asset recognition criteria are met. Deferred income is recognized instead of revenue if there is a related condition attached that would give rise to a liability to repay the amount.

The District charges fines and penalties to customers when there is a delay in the payment of water bill. A penalty of 20% for commercial and 10% for residential of the water bill is automatically charged by the Billing and Collection System the day following the due date. The 10% penalty for residential was lowered to 5% effective October 2018 with Board Resolution No. 20 series of 2018 dated September 11, 2018.

## Other Business Income

# ANNUAL REPORT 2019

Other customer related fees such as connection, reconnection and disconnection fees are recognized when these services have been rendered.

## Interest Income

Interest income is recognized as it accrues, taking into account the effective yield of the assets.

## Cost of Services and Operating Expenses

Cost of services and operating expenses are recognized as they are incurred. Cost and expenses are recognized in the profit and loss when a decrease in future economic benefit related to a decrease of an asset or an increase of a liability has risen other than distributions to equity participants that can be measured reliably. Cost and expenses are recognized in the profit and loss on the basis of systematic and rational allocation procedures when economic benefits are expected to arise over several accounting periods and the association with income can only be broadly or indirectly determined; or immediately when expenditure produces no future economic benefits or when, and to the extent that, future economic benefits do not qualify, cease to qualify, for recognition in the statement of financial position as an asset.

## Tax

### *Current tax*

Current tax assets and liabilities for the current and prior periods are measured at the amount expected to be recovered from or paid to the taxation authorities. The tax rates and tax laws used to compute the amount are those that have been enacted or substantively enacted as of the reporting date.

### *Deferred tax*

Deferred tax is provided, using the liability method, for all temporary differences, with certain exceptions, at the reporting date between the tax bases of assets and liabilities and their carrying amounts for financial reporting purposes.

A deferred tax asset shall be recognized for all deductible temporary differences and operating loss carryforward when it is probable that taxable profit will be available against which the deductible temporary difference can be utilized. (PAS12.24)

Pursuant to Presidential Decree No. 198, under section 14 - Department of Justice ruling under case no. OSJ-2005-03 states that the Water Districts are exempted from Income tax and only liable to two percent (2%) Franchise Tax on its gross receipts. Recognition of deferred tax is not applicable as stated above.

## Provisions and Contingencies

## *Provisions*

A provision is recognized when the District has: (a) a present obligation (legal or constructive) as a result of a past event; (b) it is probable (i.e. more likely than not) that an outflow of resources embodying economic benefits will be required to settle the obligation; and (c) a reliable estimate can be made of the amount of the obligation. If the effect of the time value of money is material, provisions are determined by discounting the expected future cash flows at a pre-tax rate that reflects current market assessment of the time value of money and, where appropriate, the risks specific to the liability. Where discounting is used, the increase in the provision due to the passage of time is recognized as an interest expense. Where the District expects a provision to be reimbursed, the reimbursement is not recognized as a separate asset but only when the reimbursement is virtually certain. Provisions are reviewed at each reporting date and adjusted to reflect the current best estimate.

## *Contingencies*

Contingent liabilities are not recognized in the financial statements. These are disclosed unless the possibility of an outflow of resources embodying economic benefits is remote. Contingent assets are not recognized in the financial statements but disclosed when an inflow of economic benefits is probable.

## Employee Benefits

The employees of the District are members of the Government Service Insurance System (GSIS), which provides life and retirement insurance coverage. Employee entitlements to annual earned leave are recognized as a liability when they are accrued to the employees.

The District recognizes the undiscounted amount of short term employee benefits, like salaries, wages, bonuses, allowance, etc., as expense unless capitalized, and as a liability after deducting the amount paid.

## **2. Significant Accounting Judgments, Estimates and Assumptions**

The preparation of the District's financial statements in compliance with PFRS requires Management to make judgments, estimates and assumptions that affect the amounts reported and disclosure in the financial statements and the related notes. Judgments, estimates and assumptions are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under circumstances. Actual results could differ from those estimates, and such, will be adjusted accordingly.

The District believes the following represent a summary of these significant judgments, estimates and assumptions, and the related impact and associated risks in the financial statements.

## Judgments

In the process of applying the District's accounting policies, Management has made the following judgments, apart from those involving estimations, which has the most significant effect on the amounts recognized in the financial statements.

### *Determination of impairment of non-financial asset*

The District assesses the impairment of non-financial assets (property, plant and equipment, other current assets, and other noncurrent assets) whenever events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable. The factors that the District considers important which could trigger an impairment review include the following:

- significant underperformance relative to expected historical or projected future operating results;
- significant changes in the manner of usage of the acquired assets or the strategy for the District's overall business; and
- significant negative industry or economic trends.

In 2019 and 2018, the District has not identified any impairment indicator, thus, no impairment was recognized.

The carrying values of the District's property, plant and equipment amounted to ₱689,298,184.25 and ₱662,033,024.69 as at December 31, 2019 and 2018, respectively (see Note 8).

## Estimates and Assumptions

Key assumptions concerning the future and other sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities are discussed below:

### *Determination of impairment of receivables*

The District reviews its receivables at each reporting date to assess whether provision for doubtful accounts should be recorded in profit or loss. The District maintains an allowance for impairment - accounts receivable based on the results of the individual and collective impairment assessments under PAS 39. Allowance for impairment - accounts receivable is maintained at a level considered adequate to provide for potentially uncollectible receivables. The level of allowance is based on past collection experience and other factors that may affect collectability. These factors include, but not limited to, age and status of receivables, the concessionaire's payment behavior and known market factors. An evaluation of

# ANNUAL REPORT 2019

receivables, designed to identify potential charges to the allowance is performed on a continuous basis throughout the year.

The following is the basis of the District in computing the Allowance for Impairment-Accounts Receivable, to wit:

Active Accounts	
Age of Accounts	Percentage
1 to 60 days	1%
61 to 180 days	2%
181 to 1 year	3%
More than 1 year	5%
Inactive Accounts	
Age of Accounts	Percentage
1 to 60 days	5%
61 to 180 days	10%
181 to 1 year	15%
More than 1 year	20%

The carrying value of receivables amounted to ₱64,651,108.84 and ₱70,570,138.64, net of allowance for impairment-accounts receivable of ₱5,838,480.20 and ₱4,624,932.33 as at December 31, 2019 and 2018, respectively.

#### *Determination of estimated useful lives of property, plant and equipment*

The useful life of each of the District's item of property, plant and equipment is estimated based on the period over which the asset is expected to provide economic benefits. Such estimation is based on a collective assessment of similar business, internal technical evaluation and experience with similar assets. The estimated useful life of each asset is reviewed periodically and updated if expectations differ from previous estimates due to physical wear and tear, technical or commercial obsolescence and legal or other limits on the use of the asset. It is possible, however, that future financial performance could be materially affected by changes in the amounts and timing of recorded expenses brought about by changes in the factors mentioned above. A reduction in the estimated useful life of any item of property and equipment would increase the recorded depreciation expense and decrease the carrying value of property, plant and equipment.

There were no changes in the estimated useful lives of property, plant and equipment in 2019 and 2018. The carrying value of property, plant and equipment amounted to ₱689,298,184.25 and ₱662,033,024.69 as of December 31, 2019 and 2018, respectively (see Note 8).

#### **4. Cash and Cash Equivalents**

Cash and cash equivalents consist of:

	2019	2018
Cash - Collecting Officer	₱2,246,656.63	₱2,150,248.14

# ANNUAL REPORT 2019

	2019	2018
Petty Cash Fund		
Local Currency on Hand	0.00	0.00
Cash in Bank-Local Currency, Current Account	55,000.00	52,000.00
Cash in Bank-Local Currency, Savings Account	30,083,759.28	36,828,667.23
Time Deposits-Local Currency	14,738,951.6	7,461,270.75
	9,307,613.24	9,232,038.75
<b>Total</b>	<b>₱56,431,980.75</b>	<b>₱55,724,224.87</b>

Cash - Collecting Officer pertains to collections of collecting officer not yet deposited in the District's current account as of the end of the reporting period.

Petty Cash Fund represents the amount of advance granted to the Petty Cash Fund custodian to defray petty operating expenses of the District.

Cash in banks earn interest at the respective bank deposit rates. Cash equivalents include time deposit made to Development Bank of the Philippines (DBP) with three months term and earn interest of 1%. The district entered into a loan contract with DBP that requires a cash hold-out amounting to 3% of the outstanding loan balance. The District maintains bank account with private banks due to unavailability of government banks on certain areas. The District already obtained written approval dated April 21, 2015 from Department of Finance that authorizes the district to maintain accounts with various non-government banks as collecting banks.

## 5. Receivables

This account consists of the following:

	2019	2018
Loans and Receivable Accounts		
Accounts Receivable	₱76,408,618.84	₱69,276,041.17
Allowance for Impairment- Accounts Receivable	(5,838,480.20)	(4,624,932.33)
<i>Net Value-Accounts Receivable</i>	70,570,138.64	64,651,108.84



# ANNUAL REPORT 2019

Other Receivables			
Receivables-Disallowances/ Charges	8,817,032.9	9,310,121.2	
Due from Officers and Employees	(456.88)	(456.88)	
Other Receivables	2,101,286.53	2,233,536.02	
<i>Net Value-Accounts Receivable</i>	10,918,319.43	9,309,664.32	
<b>Total</b>	<b>₱81,488,458.07</b>	<b>₱76,194,309.18</b>	

Accounts Receivable includes all amounts due on open accounts arising from services rendered to the customers for water sales and incidental services. There is a discrepancy of ₱ 1,697,278.38 for the year 2019 based on the General Ledger and Ageing of Accounts Receivable due to system glitches, and on-going project is being conducted by Digital Data Corporation's programmer to determine the error, as of to date an initial report is submitted that indicates that billing adjustments recorded in the General Ledger are not included in the Ageing that might be one of the reason for the discrepancy.

As of December 31, 2019 and 2018, allowance for impairment amounted to ₱5,838,480.2 and ₱4,624,932.33, respectively. The assessed impairment of the District are for accounts receivable based on Management prescribed policy on allowance for impairment–accounts receivable released on BOD Resolution No. 19, series of 2008.

Receivables-Disallowances/Charges pertains all Housing or Motor Vehicles Loan approved by the ACWD Board of Directors in providing for the welfare of ACWD employees but disallowed in audit. It also includes the disallowed portion of the granted maternity leave pay to ACWD employees and disallowed released clothing allowance for employees that travelled abroad. This account also includes the Notice of Disallowance (ND) that have a Commission on Audit (COA) Order of Execution (COE) pertaining to grocery allowance and year-end financial assistance given to employees for the year 2010. The accounts are being paid every payroll period by the accountable personnel. The account also includes the ND#2008-001(01) and ND#2008-002(02) with COE from COA.

Other Receivables include all amount due arising from the billing of materials used for the service connections of concessionaires.

Below is the aging/analysis of receivables:



# ANNUAL REPORT 2019

Expensed during the year except write-down	(42,011,337.32)
Write-down during the year	0.00
Reversal of Write-down during the year	0.00
<b>Balance, December 31, 2018</b>	<b>₱15,105,759.07</b>

	<b>2018</b>
	Inventory
	Held for Consumption

<b>Cost</b>	
Balance, January 1, 2018	₱17,572,904.82
Acquisitions during the year	22,168,915.95
Expensed during the year except write-down	(25,036,911.23)
Write-down during the year	0.00
Reversal of Write-down during the year	0.00
<b>Balance, December 31, 2017</b>	<b>₱14,704,909.54</b>

The 2019 ending inventory includes Semi-expendable Information and Communication Technology Equipment worth ₱17,165 and Semi-expendable Other Machinery and Equipment worth ₱5,000.

## 7. Other Current Assets

This account consists of prepayments and guarantee deposits as follows:

	<b>2019</b>	<b>2018</b>
--	-------------	-------------

# ANNUAL REPORT 2019

	2019	2018
Prepaid Insurance	475,455.52	214,980.25
Other Prepayments	93,366.10	1,502,134.64
<b>Total</b>	<b>₱568,821.62</b>	<b>₱1,717,114.89</b>

Prepaid insurance includes GSIS bond insurance payments of tellers, cashiers and other personnel and GSIS insurance of motor vehicles and other properties of the District that are unexpired as of December 31, 2019.

Other Prepayments account pertains to the unexpired portion of the payment made to BSPH Marketing for the annual Bentley Select subscription renewal of Geographic Information System as of December 31, 2019.

## 8. Property, Plant and Equipment

This account includes all properties of relatively permanent character that are used in normal utility operations.

The breakdown of this account is as follows:

Cost	As of December 31, 2019								Total	
	Land	Land Improvements	Infrastructure Assets	Building and Other Structures	Machinery and Equipments	Transportation Equipments	Furniture, Fixtures and Books	Leased Assets Improvements		Construction in Progress
Balance at beginning of year	₱34,331,234.43	₱994,765.82	₱725,310,588.45	₱149,628,891.90	₱52,230,992.16	₱11,779,932.35	₱1,787,057.50	₱567,124.47	₱567,124.47	₱980,601,832.08
Additions	3,500,000.00	0.00	59,419,562.32	19,850,281.73	3,257,472.41	0.00	0.00	0.00	0.00	86,027,316.46
Disposals/ reclassification	0.00	0.00	0.00	0.00	0.00	(123,800.00)	0.00	0.00	0.00	(123,800)
Adjustments	0.00	0.00	0.00	0.00	1,300,000.00	9,680,257.57	1,181,465.00	0.00	0.00	12,161,922.57
Balance, Dec. 31, 2017	37,831,234.43	994,765.82	784,730,150.77	169,479,173.63	56,788,464.57	21,286,449.92	1,787,057.5	567,124.47	13,637,706.83	1,078,667,271.11
<i>Accumulated depreciation and amortization</i>										
Balance at beginning of year	0.00	211,133	250,060,503.56	47,051,700.12	22,101,966.00	7,435,697.04	1,112,738.48	212,090.99	0.00	328,185,329.19
Depreciation and amortization	0.00	94,988.52	31,201,128.39	11,221,522.69	5,942,184.81	1,081,562.42	151,437.69	54,716.64	0.00	49,747,541.16
Impairment Loss	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Disposals	0.00	0.00	0.00	0.00	0.00	(117,610.00)	0.00	0.00	0.00	(117,610.00)
Other Adjustments	0.00	0.00	0.00	0.00	1,235,000.00	9,196,244.69	0.00	0.00	0.00	11,553,826.44
Balance, Dec. 31, 2017	0.00	306,121.52	281,261,631.95	58,273,222.83	29,279,150.77	17,595,894.15	2,386,257.92	266,807.63	0.00	389,369,086.79
Net book value	₱37,831,234.43	₱783,632.82	₱503,468,518.82	₱111,205,950.82	₱27,509,313.76	₱3,690,555.77	₱662,464.58	₱355,033.48	₱13,637,706.83	₱689,298,184.32

# ANNUAL REPORT 2019

As of December 31, 2018

Cost	Land	Land Improvements	Infrastructure Assets	Building and Other Structures	Machinery and Equipments	Transportation Equipments	Furniture, Fixtures and Books	Leased Assets Improvements	Construction In Progress	Total
Balance at beginning of year	₱34,326,234.43	₱994,765.82	₱703,113,621.19	₱137,275,161.97	₱45,737,633.21	₱11,729,992.35	₱1,787,057.50	₱567,124.47	₱2,092,286.97	₱937,623,877.91
Additions	5,000.00	0.00	22,546,167.26	12,300,529.93	6,358,658.95	0.00	0.00	0.00	45,277,845.82	86,488,201.96
Disposals/ reclassification	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(33,732,425.96)	(33,732,425.96)
Adjustments	0.00	0.00	(349,200)	53,200.00	134,700.00	0.00	0.00	0.00	0.00	(161,300)
Balance, Dec. 31, 2017	34,331,234.43	994,765.82	725,310,588.45	149,628,891.9	52,230,992.16	11,729,992.35	1,787,057.5	567,124.47	13,637,706.83	990,218,353.91
<i>Accumulated depreciation and amortization</i>										
Balance at beginning of year	0.00	116,144.48	221,088,087.82	37,195,623.47	15,846,454.61	6,345,096.12	942,470.97	158,465.8	0.00	281,692,347.27
Depreciation and amortization	0.00	94,988.52	28,973,983.24	9,856,076.65	6,169,967.59	1,090,600.92	169,767.51	53,621.19	0.00	46,409,005.62
Impairment Loss	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Disposals	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Adjustments	0.00	0.00	(1,567.5)	0.00	85,543.8	0.00	0.00	0.00	0.00	83,976.30
Balance, Dec. 31, 2017	0.00	211,133.05	250,060,503.61	47,051,700.14	22,141,965.95	7,435,697.04	1,112,238.48	217,090.96	0.00	281,692,347.27
Net book value	₱34,331,234.43	₱783,632.82	₱475,250,084.89	₱102,577,191.78	₱30,129,026.16	₱4,294,295.31	₱674,819.02	₱355,033.48	₱13,637,706.83	₱662,932,024.72

No disposal of property, plant and equipment was made years 2018-2019. Fully depreciated assets are still operational. The Toyota Innova purchased 2006 with acquisition cost of ₱787,300.00 and net book value of 39,365.00 as of December 31, 2019 was not presented for inspection during actual count of P.P.E. and was determined to be missing, a legal action will be taken by ACWD to recover the said property.

## 9. Intangible Assets

This account consists of the following:

Cost	2019		2018	
	Intangible Assets	Development in Progress	Intangible Assets	Development in Progress
Balance at beginning of year	₱22,225,033.92	₱3,834,600.00	₱21,573,413.92	₱3,834,600.00
Additions	1,921,360.00	3,137,400.00	786,320.00	3,137,400.00

# ANNUAL REPORT 2019

	2019		2018	
	Intangible Assets	Development in Progress	Intangible Assets	Development in Progress
Disposals/ reclassification	0.00	0.00	(134,700.00)	0.00
Finished	0.00	(6,972,000.00)	0.00	(6,972,000.00)
Adjustments	(113,320.00)	0.00	0.00	0.00
Balance	24,033,073.92	0.00	22,225,033.92	0.00
<b>Accumulated amortization</b>				
Balance at beginning of year	13,183,554.63	0.00	9,164,520.56	0.00
Amortization	3,098,131.32	0.00	4,109,283.07	0.00
Impairment Loss	0.00	0.00	0.00	0.00
Disposals	0.00	0.00	0.00	0.00
Other Adjustments	(26,275.33)	0.00	(90,249.00)	0.00
Balance	16,255,410.62	0.00	13,183,554.63	0.00
<b>Net book value</b>	<b>₱7,777,663.30</b>	<b>₱0.00</b>	<b>₱9,041,479.29</b>	<b>₱0.00</b>

The intangible assets have finite useful life.

There are no disposal and impairment of intangible assets for the year 2018 and 2019.

The adjustment in the accumulated amortization pertains to reclassification of asset.

## **10. Other Non-Current Assets**

This account consists of the following:

	2019	2018
Deposits		
Guaranty deposits	₱6,968,375.37	₱6,369,371.72

# ANNUAL REPORT 2019

	2019	2018
Other Assets		
Other Assets	4,321,903.08	5,531,905.34
Accumulated Impairment		
Losses-Other Assets	0.00	0.00
<i>Net Value-Other Assets</i>	4,321,903.08	5,531,905.34
<b>Total</b>	<b>₱11,290,278.45</b>	<b>₱11,209,277.06</b>

This account consists of guarantee deposits which include deposits for electric meter to Angeles Electric Corporation, water meter from Clark Water Corporation and deposit to Converge ICT Solutions Inc. It also consists of other assets which include assets that are fully depreciated waiting for disposal. Other assets amounting to ₱1,282,248.24 book value are determined to be unserviceable and will be scheduled for disposal for the year 2020, the remaining balance of ₱2,972,084.84 will still be verified and traced by the General Service Office. The decrease of Other Receivable is due to reclassification of Asset.

## **11. Financial Liabilities**

This account consists of the following:

	2019	2018
Payables		
Accounts Payable	₱35,628,292.81	₱26,527,196.5
Due to Officers and Employees	342,862.72	513,898.83
Finance Lease Payable	9,054,040.59	2,423,669.72
Bills/Bonds/Loans Payable		
Loans Payable-Domestic	34,782,194.97	32,627,764.95
<b>Financial Liabilities Current</b>	<b>₱79,807,391.09</b>	<b>₱62,092,530.00</b>

# ANNUAL REPORT 2019

	2019	2018
Payables		
Finance Lease Payable	3,142,465.60	2,223,550.21
Bills/Bonds/Loans Payable		
Loans Payable-Domestic	65,021,129.29	99,803,324.26
<b>Financial Liabilities Non-Current</b>	<b>₱68,163,594.89</b>	<b>₱102,026,874.47</b>

This account includes the current and noncurrent portion of the District's loan to Development Bank of the Philippines with a regular interest rate of 9%. ₱11,376,411.34 will mature February 17, 2021 and ₱88,426,912.92 will mature on March 17, 2023.

Finance Lease Payable consists of a two year contract with Bauer International Philippines Inc. for the water treatment service in Capaya, Sapalibutad and Northville Pumping Station for the amount of 2,794,261.43, 4,705,096.89, 4,697,147.87 respectively. Prevailing market price for the water treatment facility cannot be determine, an effective interest rate of 9% was used. See Note (23)

Accounts payable consists of the current obligation of the District to various suppliers.

Aging of accounts payable is as follows:

	2019	2018
1 to 60 days	₱28,938,901.00	₱25,489,076.17
61 to 180 days	3,746,533.52	811,119.46
181 to 1 year	2,807,559.09	139498.85
More than 1 year	135,299.19	87,502.02
<b>Total</b>	<b>₱35,628,292.80</b>	<b>₱26,527,196.50</b>

## 12. Inter-Agency Payables



# ANNUAL REPORT 2019

This account includes those current trust liabilities held by the District on behalf of other government agencies. Such dues would be remitted in accordance with the prescribed periods set by those agencies. Breakdown is as follows:

	2019	2018
Due to BIR	₱3,139,540.49	₱3,229,685.91
Due to GSIS	1,349,276.04	1,163,427.98
Due to Pag-IBIG	71,675.40	76,629.11
Due to Philhealth	101,685.98	93,000.43
<b>Total</b>	<b>₱4,662,177.91</b>	<b>₱4,562,743.43</b>

Due to BIR refers to the withheld taxes on compensation of employees, expanded taxes on suppliers and franchise tax, which are due for remittance while Due to GSIS, Pag-IBIG and Philhealth are the premiums and loans withheld for remittance.

### **13. Trust Liabilities**

This account consists of the following:

	2019	2018
Trust Liabilities	₱305,457.84	₱14,107.93
Guaranty/Security Deposits Payable	1,981,327.30	1,465,962.47
Customers' Deposits Payable	33,998,049.34	33,829,839.54
<b>Total</b>	<b>₱36,284,834.48</b>	<b>₱35,309,909.94</b>

This includes payable to DBP Salary Loans of ACWD employees, bid securities, retention and warranty securities for the infrastructure contracts entered into by the District. It also includes the refundable meter deposits of various concessionaires, which are refundable upon request.

### **14. Unearned Income**

This account consist of the over payment of various concessionaires which can be refunded or charged to their current bill.

### **15. Provisions**

This account consists of the accumulated leave credits of all present employees that are convertible in cash.

### **16. Retained Earnings**

# ANNUAL REPORT 2019

This account consists of the cumulative results of normal and continuous operations of the District, including prior period adjustments, effects of changes in accounting policy and other capital adjustments.

Detail of the prior period adjustments is as follows:

	2019
Prior Period Adjustments:	
Adjustment due to double posting of expense from previous year, initial entry, expense and accounts payable, but upon payment expense is booked again instead of debit to A/P	704,913.71
Unposted expenses for year 2018 but paid in 2019 (debit memo for insurance of Top Loading Vertical Type Equipment, Security services, Water expenses for Administrative Bldg of ACWD, Preventive Maintenance of Filtering Equipment, Rent expense at Ssapangbato	(1,486,933.51)
Cancelled transaction, cancelled check prepared prior year (Audit fees-double billing, other maintenance and operating expenses)	115,639.00
Refund of disallowed transaction from COA Audit 2019 for FS2018 (Foreign travel and Surcharges)	148,154.19
Adjustment of Book Value of Property Plant and Equipment in Other Assets that are determined by GSO to be still operational (from 10%to5% of Book Value)	(608,086.13)
<b>Total</b>	<b>₱(18,236,249.00)</b>

The adjustments of stale and cancelled checks and double posted water revenue from mother meters of Subdivisions which were already posted as water revenue from the individual account of concessionaires, with its corresponding allowance for doubtful accounts was recorded and reflected in the retained earnings balance.

## **17. Income**

This account consists of the following:

	2019	2018
Inspection Fees	₱525930.25	₱548,277.85

# ANNUAL REPORT 2019

Processing fees	2,451,200.00	2,314,337.96
Other Service Income	2,557,925.30	2,524,811.90
Waterworks System Fees	445,316,270.63	403,401,224.80
Net sales	6,301,329.21	4,049,206.89
Interest Income	20,755.50	136,072.46
Fines and Penalties-Business Income	12,841,730.59	17,708,733.68
Other Business Income	2,425,439.10	1,783,937.05
Sale of Unserviceable property	971,600.00	482,650.00
Miscellaneous Income	252,611.82	708.40
<b>Total</b>	<b>₱473,785,077.58</b>	<b>₱432,949,960.99</b>

## 18. Personnel Services

Breakdown of this account is as follows:

	2019	2018
Salaries and Wages		
Salaries and Wages - Regular	₱48,944,768.88	₱42,559,926.47
Total Salaries and Wages	48,944,768.88	42,559,926.47

## Other Compensation

Personnel Economic Relief Allowance	4,124,325.49	3,995,563.45
Representation Allowance	797,510.00	668,146.40
Transportation Allowance	792,000.00	651,000.00
Clothing/Uniform Allowance	1,281,000.00	1,263,000.00
Productivity Incentive Allowance	1,183,000.00	1,154,000.00
Honoraria	1,388,210.01	1,148,025.00
Longevity Pay	132,700.00	265,647.20

# ANNUAL REPORT 2019

	2019	2018
Overtime and Night Pay	9,227,548.86	11,438,347.71
Year End Bonus	8,297,304.00	7,021,617.75
Cash Gift	872,500.00	829,250.00
Other Bonuses and Allowances	5,366,738.00	3,408,884.00
<b>Total Other Compensation</b>	<b>33,462,476.36</b>	<b>31,843,481.51</b>
<b>Personnel Benefit Contributions</b>		
Retirement and Life Insurance Premiums	5,873,426.49	5,130,487.65
Pag-IBIG Contributions	206,400.00	201,400.00
Philhealth Contributions	595,218.82	555,904.96
Employees Compensation Insurance Premiums	206,393.08	200,000.00
<b>Total Personnel Benefit Contributions</b>	<b>6,881,438.39</b>	<b>6,087,792.61</b>
<b>Other Personnel Benefits</b>		
Retirement Gratuity	479,980.80	
Terminal Leave Benefits	4,649,423.52	4,186,876.64
<b>Total Other Compensation</b>	<b>5,129,404.32</b>	<b>4,186,876.64</b>
<b>Total</b>	<b>₱94,418,087.95</b>	<b>₱84,678,077.23</b>

## 19. Maintenance and Other Operating Expenses

This account is composed of the following:

	2019	2018
Traveling Expenses		
Traveling Expenses - Local	₱1,515,192.73	₱1,153,725.95
Traveling Expenses - Foreign	348,361.45	699,641.25

# ANNUAL REPORT 2019

	2019	2018
Total Traveling Expenses	1,863,554.18	1,853,367.20
Total Training and Scholarship Expenses	4,597,517.03	4,371,163.09
Supplies and Materials Expenses		
Office Supplies Expenses	1,056,899.99	866,417.63
Accountable Forms Expenses	359,375.36	268,542.73
Drugs and Medicines Expenses	114,365.20	7,772.00
Medical, Dental and Laboratory Supplies Expenses	1,544,527.94	1,550,379.87
Fuel, Oil and Lubricants Expenses	3,005,203.09	3,862,990.39
Chemical and Filtering expense	3,218,450.00	3,473,572.75
Other Supplies and Materials Expenses	18,552,864.30	13,998,229.65
Semi-Expendable Machinery and Equipment Expenses	720,076.30	899,441.21
Semi-Expendable Furniture, Fixtures and Book Expenses	108,832.60	109,565.00
Total Supplies and Materials Expenses	28,680,594.78	25,036,911.23
Utility Expenses		
Water Expenses	37,479,011.47	33,136,332.84
Electricity Expenses	88,361,554.92	80,461,131.00
Gas Heating Expense	550.00	18,318.00
Total Utility Expenses	125,841,116.39	113,615,781.84

# ANNUAL REPORT 2019

	2019	2018
Communication Expenses		
Postage and Courier Services	8,557.00	64,144.50
Telephone Expenses	700,744.92	611,381.06
Internet Subscription Expenses	160,513.18	208,670.00
Cable, Satellite, Telegraph and Radio Expenses	0.00	0.00
Total Communication Expenses	869,815.10	884,195.56
Total Confidential, Intelligence and Extraordinary Expenses	117,600.00	142,600.00
Professional Services		
Legal Services	218,016.00	370,592.00
Auditing Services	182,822.30	871,154.60
Other Professional Services	822,255.05	403,330.00
Total Professional Services	1,223,093.35	1,645,076.60
General Services		
Generation Transmission and Distribution expenses	31,396,330.80	
Environmental/Sanitary Services	22,321.19	
Janitorial Services	1,906,510.76	1,906,510.76
Security Services	22,605,428.73	22,605,428.73
Other General Services	1,756,133.05	1,756,133.05

# ANNUAL REPORT 2019

	2019	2018
Total General Services	61,228,356.94	26,268,072.54
Repairs and Maintenance		
Repairs and Maintenance - Infrastructure Assets	3,379,849.92	3,538,429.21
Repairs and Maintenance – Buildings and Other Structures	1,997,867.14	1,459,554.24
Repairs and Maintenance – Machinery and Equipment	1,500,496.20	1,580,896.51
Repair and Maintenance – Furniture and fixtures		56,349.00
Repair and Maintenance – Leased Asset Improvements		4,500.00
Repair and Maintenance – Semi expendable Machinery and Equipment		145,450.00
Repair and Maintenance – Other property plant and Equip	14,000.00	28,080.00
Repairs and Maintenance Transportation Equipment	1,678,097.76	1,207,367.35
<b>Total Repairs and Maintenance</b>	<b>8,570,311.02</b>	<b>8,020,626.31</b>
Taxes, Insurance Premiums and Other Fees		
Taxes, Duties and Licenses	8,847,430.38	8,956,051.73
Fidelity Bond Premiums	106,429.69	54,427.74
Insurance Expenses	761,805.88	566,848.86
<b>Total Taxes, Insurance Premiums and Other Fees</b>	<b>9,715,665.95</b>	<b>9,577,328.33</b>

# ANNUAL REPORT 2019

	2019	2018
Other Maintenance and Operating Expenses		
Advertising, Promotional and Marketing Expenses	1,206,524.90	697,441.99
Printing and Publication Expenses	113,763.33	
Representation Expenses	4,319,424.99	5,073,436.81
Transportation and Delivery Expenses	50,575.35	56,480.00
Rent/Lease Expenses	433,876.14	437,997.50
Membership Dues and Contributions to Organizations	146,640.50	215,456.80
Subscription Expenses	2,037,153.60	1,778,332.00
Donations	30,386.99	
Directors and committee members' fee	874,620.00	804,960.00
Documentary stamps expenses		14,367.00
Major events and Conventions expenses	1,247,941.01	710,451.19
Other Maintenance and Operating Expenses	6,369,911.57	7,956,333.30
Total Other Maintenance and Operating Expenses	16,830,818.38	17,745,616.59
<b>Total</b>	<b>₱259,538,443.12</b>	<b>₱209,398,656.29</b>

## 20. Financial Expenses

Details of this account are as follows:

	2018	2017
Interest Expenses	₱11,567,566.14	₱13,542,020.82
Bank Charges	24,050.00	7,550.00



# ANNUAL REPORT 2019

**Total** ₱11,591,616.14 ₱13,549,570.82

## **21. Non-Cash Expenses**

Details of this account are as follows:

	<b>2019</b>	<b>2018</b>
Depreciation – Other Land Improvements	₱94,988.52	
Depreciation - Infrastructure Assets	31,202,207.74	₱28,972,359.61
Depreciation –Buildings and Other Structures	11,221,522.69	9,856,076.66
Depreciation –Machinery and Equipment	5,942,184.84	6,169,405.13
Depreciation –Transportation Equipment	1,081,562.42	1,806,218.24
Depreciation –Furniture, Fixtures and Books	151,437.69	167,097.97
Depreciation –Leased asset improvements	54,716.64	0.00
Amortization – Intangible Assets	3,083,021.99	3,897,785.84
Impairment Loss – Loans and receivables	1,213,547.87	7,153,691.72
Other Losses		
<b>Total</b>	<b>₱54,045,190.40</b>	<b>₱54,508,855.40</b>

## **22. Subsequent Events**

Angeles City Water District submitted unsolicited proposals to enter into a Joint Venture Agreement from private institutions namely, Prime Water Infrastructure Inc. dated September 3, 2019 and Balibago Waterworks System Inc. dated September 25, 2019. The unsolicited proposal of Prime Water Infrastructure Inc. was accepted by the Board of Directors of Angeles City Water District on September 4, 2019. A reasonable estimate of the financial effect of this cannot be made as of to date.

# ANNUAL REPORT 2019

## EXHIBIT F: PROPERTY PLANT AND EQUIPMENTS



ANGELES CITY WATER DISTRICT  
PROPERTY, PLANT AND EQUIPMENT  
AS OF DECEMBER 31 2019

	Land	Other Land Improvements	Infrastructure Assets	Buildings and Other Structures	Machinery and Equipment	Transportation Equipment	Furnitures, Fixtures and Books	Leased Assets Improvements	CIP	TOTAL
<b>Cost</b>										
At January 1	34,331,234.43	994,765.82	725,310,588.45	149,628,891.90	52,230,992.16	11,729,992.35	1,787,057.50	567,124.47	4,021,185.00	
Additions	3,500,000.00		59,419,562.32	19,850,281.73	3,257,472.41					
For Disposal						(123,800.00)				
Finished										
Adjustments					1,300,000.00	9,680,257.57	1,181,665.00			
At December 31	37,831,234.43	994,765.82	784,730,150.77	169,479,173.63	56,788,464.57	21,286,449.92	2,968,722.50	567,124.47	4,021,185.00	1,078,667,271.11
<b>Ledgers</b>	37,831,234.43	994,765.82	784,730,150.64	169,479,173.63	56,788,464.57	21,286,449.92	2,968,722.50	567,124.47		
<b>Accum. Depreciation</b>										
At January 1	-	211,133.00	250,060,503.56	47,051,700.12	22,101,966.00	7,435,697.04	1,112,238.48	212,090.99	-	
Additions		94,988.52	31,201,128.39	11,221,522.69	5,942,184.81	1,081,562.42	151,437.69	54,716.64		
Disposals						(117,610.00)				
Adjustments					1,235,000.00	9,196,244.69	1,122,581.75			
At December 31	-	306,121.52	281,261,631.95	58,273,222.81	29,279,150.81	17,595,894.15	2,386,257.92	266,807.63	-	389,369,086.79
<b>Ledgers</b>		306,121.62	281,261,631.95	58,273,222.83	29,279,150.77	17,595,894.11	2,386,257.96	266,807.58		
<b>Net Value</b>	37,831,234.43	688,644.30	503,468,518.82	111,205,950.82	27,509,313.76	3,690,555.77	582,464.58	300,316.84	4,021,185.00	689,298,184.32
									FS	689,298,184.25
										0.07

Prepared By:

*Carlo C. Bungay*  
CARLO C. BUNGAY  
Senior Accounting Processor

Certified Correct:

*Jelyn B. Rivera*  
JELYN B. RIVERA  
Division Manager - Financial Services Division

Recommending Approval By:

*Tracy T. Salunga*  
TRACY T. SALUNGA  
AGM - Admin., Finance and Commercial Services

Approved By:

*Reynaldo C. Liwanag*  
REYNALDO C. LIWANAG  
General Manager