CAWADI
1987
We Care

CALABANGA WATER DISTRICT

San Antonio, Calabanga, Camarines Sur

2025 ANNUAL REPORT

0917-544-2048 Calabangawd.fab@gmail.com

2026-02-0542
Control Number

Republic of the Philippines
LOCAL WATER UTILITIES ADMINISTRATION
Katipunan Avenue, Balara, Quezon City

BAGONG PILIPINAS

ACKNOWLEDGEMENT RECEIPT

The Local Water Utilities Administration hereby acknowledges receipt of your communication/transmittal which has been routed to the appropriate office/s with the following information:

Communication/Transmittal

Sender	Diana B. Batalla, PBB Focal Person, Calabanga WD, Camarines Sur Email: calabangawd.fab@gmail.com
Sent Through:	JRS
Subject:	Letter dated January 31, 2026 Re: Submittal of 2025 Annual Report
Date Received:	February 04, 2026
Received by	N .Cahanap
Routed to:	OAD
Remarks:	as stated

LWUA Records and Communications Division does not vouch for the completeness of documentary requirements submitted, if any.

ATTY. BRYAN JOHN G. MAGA
Department Manager
General Services Department/Administrative Service

LWUA-GSD-RCD-F013
Rev.02 (July 20, 2024)

CALABANGA WATER DISTRICT
San Antonio, Calabanga, Camarines Sur

—oo—

BAGONG PILIPINAS

January 31, 2026

CALABANGA WATER DISTRICT
RELEASED
DATE: 02 FEB 2026
TIME: ____ BY: ____
RECORDS

ATTY. JOSE MOISES F. SALONGA
Administrator
LWUA Building, LWUA-MWSS Complex
Local Water Utilities Administration
Katipunan Avenue, Balara, Quezon City

Dear Atty. Salonga,

Greetings!

Respectfully submitting herewith the Calabanga Water District FY 2025 Annual Report as per compliance.

Thank you and keep safe.

Very truly yours,

DIANA B. BATALLA
PBB Focal Person

Noted by:

ENGR. CELEDONIO I. TOLENTINO, JR.
General Manager

SALES INVOICE

JRS EXPRESS

OFFICIAL RECEIPT

FREIGHT FORWARDER

Owned & Operated by
JRS BUSINESS CORPORATION
Operating Under Rep. Act. 3260
VAT REG. TIN 000-056-694-462
San Antonio Poblacion Calabanga Camarines Sur
CP No. 09178476586
E-mail: jrsmain@jrs-express.com
Website: www.jrs-express.com

BC: 5191

No. 013875

DATE: 12-7-21

ORIGIN: CD

PIECES: 1

WEIGHT: M

(Consignee)

Atty Jon. Moises F Calonge
Administrator
CWO A- Moises Adana DC

DESTINATION: DC

SERVICES: ☐ EXPRESS ☐ ORDINARY

PACKAGE TYPE: D

JRS BOX: ☐ XS ☐ SMALL ☐ MEDIUM ☐ LARGE

DESCRIPTION / CONTENTS: DOCS

RECEIVED IN GOOD ORDER AND CONDITION

PRINT NAME _____ DATE _____

Signature _____ TIME _____

Received from _____

TIN No. _____ Address CWO, Caloocan

engaged in the business style of _____

the sum of _____ (P _____)

in partial/full payment for _____

RECEIVED FOR JRS

Cashier/Collector Name

SHIPPERS SIGNATURE

Print Name _____ Signature M. Agustin

PAYMENT OF THE FOLLOWING	
PARTICULARS	AMOUNT
FREIGHT	
VALUATION	
INSURANCE	
PICK UP FEE	
OTHERS	
TOTAL	₱

FORM OF PAYMENT	
CASH	₱
CHECK NO.	
BANK	
CHECK DATE	
AMOUNT ON CHECK	₱
VATable	₱ 1944
VAT Exempt Sale	
VAT Zero Rated Sale	
TOTAL SALES	
12% VAT	
Gross Sales	
Less Withholding Tax	₱
AMOUNT DUE	

SUBJECT TO CONDITIONS AT THE BACK HEREOF

"THIS OFFICIAL RECEIPT SHALL BE VALID FOR FIVE (5) YEARS FROM THE DATE OF ATP"

200BKs-(50 x 4) SN 005001 to 015000
BIR Permit OCN 3AU0001556029
Date: 01-12-02-03-2021 Valid until: 02-03-2026
Printed by ADVANCE COMPUTER FORMS, INC.
1007 GP Santos St., Brgy. Ugong Dist. 2 Valenzuela City
Trunkline: (02) 8515-8888 Fax: (02) 8296-9601
VAT REG. TIN 002-925-923-000 • www.advancecomputerforms.com

Printer's Accreditation No. 024MP20180000000015
Date of Issuance Dec 13, 2018
Date of Expiration Dec 13, 2023

CUSTOMER COPY

CALABANGA WATER DISTRICT
(CAWADI)

ANNUAL REPORT

For the Period January 1 to December 31, 2025

San Antonio, Calabanga, Camarines Sur

TABLE OF CONTENTS

	Page
Foreword	3
General Manager's Message	4
General Information	5
Administrative Operations	6
Financial and Commercial Operations	7
Technical and Operational Performance	11
Projects, Programs, and Accomplishments	16
Community Profile	17
Policy Setting and Governance	18
Challenges and Future Directions	18
Acknowledgement	19

FOREWORD

This Annual Report presents a comprehensive summary of the operations of the Calabanga Water District for the period covering January 1 to December 31, 2025. It is prepared in compliance with the requirements of the Local Water Utilities Administration (LWUA) and aims to provide stakeholders with a clear and transparent account of the District's performance during the year.

The report highlights the overall operations of the District, encompassing its Administrative, Financial and Commercial, Technical, and Operational functions, as well as an overview of the Calabanga Water District's organizational profile. Significant figures and relevant data are incorporated to reflect the District's accomplishments, operational efficiency, and service delivery performance throughout the year.

The successes achieved during the period were made possible through the collective efforts and unwavering support of the Board of Directors, Management, and Staff. Their dedication, cooperation, and commitment to public service have contributed greatly to a productive and fruitful year of operations.

Above all, we offer our heartfelt gratitude to Almighty God, from whom all blessings flow, for His guidance and continued providence. To Him be all the glory.

GENERAL MANAGER'S MESSAGE

On behalf of the Management and Staff of the Calabanga Water District (CAWADI), I am pleased to present this Annual Report covering the period January 1 to December 31, 2025. This report reflects the District's continuing commitment to transparency, accountability, and efficient public service, in compliance with the reportorial requirements of the Local Water Utilities Administration (LWUA).

The year 2025 was marked by both challenges and accomplishments as the District continued to address the growing demand for safe, reliable, and affordable water services. Through prudent management of resources, sustained operational improvements, and the dedication of our personnel, CAWADI was able to maintain stable operations while pursuing initiatives aimed at improving system efficiency, water quality, and customer service.

Significant strides were made in strengthening our technical and operational capacity, including the maintenance and enhancement of our water sources, pumping stations, reservoirs, and distribution facilities. The continued operation and management of the SALINTUBIG Water Level III Program in the upland barangays further demonstrate the District's commitment to expanding access to potable water, particularly in underserved communities. Likewise, the adoption of alternative payment channels and operational innovations helped improve collection efficiency and service accessibility for our concessionaires.

These accomplishments would not have been possible without the steadfast guidance and support of the Board of Directors, whose policy direction and leadership continue to steer the District toward sustainable growth. I also extend my sincere appreciation to the hardworking officers and employees of the Calabanga Water District, whose professionalism, dedication, and teamwork remain the backbone of our operations. Our gratitude likewise goes to the Local Government Unit of Calabanga, LWUA, partner institutions, and our valued concessionaires for their continued cooperation and trust.

As we move forward, CAWADI remains focused on addressing emerging challenges such as increasing water demand, system sustainability, and climate-related risks. Guided by our vision and mission, we are committed to pursuing strategic improvements, reducing non-revenue water, enhancing service reliability, and ensuring that our operations remain financially and environmentally sustainable.

Above all, we offer our deepest gratitude to Almighty God for His guidance and blessings throughout the year. With renewed resolve and collective effort, the Calabanga Water District looks ahead with optimism and determination to better serve the community in the years to come.

Engr. Celedonio I. Tolentino, Jr.
General Manager
Calabanga Water District

I. GENERAL INFORMATION

1.1 Legal Basis

The Calabanga Water District is a Government-Owned and Controlled Corporation operating under the authority of **Presidential Decree No. 198**, otherwise known as the *Provincial Water Utilities Act of 1973*, as amended by **PD 768 and PD 1979**. The District was issued **LWUA Conditional Certificate of Conformance (CCC) No. 314 on October 19, 1987.**

1.2 Water District Profile

- **Name:** Calabanga Water District (CAWADI)
- **Principal Office:** San Antonio, Calabanga, Camarines Sur
- **Service Area:** Municipality of Calabanga
- **Type:** Government-Owned and Controlled Corporation

1.3 Vision, Mission, Goals, and Core Values

VISION

To meet the concessionaires' satisfaction through sustainable water management.

MISSION

We are committed: To provide potable and affordable water supply 24/7 to help improve the living condition and to contribute to economic productivity of the people of Calabanga.

GOALS

1. To provide sufficient, potable and affordable water supply at all time.
2. To conserve, protect and rehabilitate the watershed areas towards a better environment.
3. To promote customer's full satisfaction and maintain high standard of public service.
4. To maintain the highest degree of employees morale through effective management.
5. To be a sustainable and self-reliant water district.

CORE VALUES (3 C's)

Character

The District upholds integrity, transparency, and accountability in the discharge of its duties, ensuring ethical conduct and responsible stewardship of public funds and resources.

Competence

The District continuously strengthens its technical, financial, and managerial capabilities to ensure efficient operations and the delivery of safe, reliable, and

sustainable water services in accordance with LWUA standards and applicable regulations.

Commitment

The District remains steadfast in its dedication to public service excellence, customer satisfaction, and continuous organizational improvement in the fulfillment of its mandate to serve the community.

II. ADMINISTRATIVE OPERATIONS

2.1 Board of Directors

Name	Position	Sector	Term of Office
Engr. Honesto Antonino M. Torres	Chairman	Professional	01.01.23-12.31.28
Mr. Neil Harby S. Salazar	Vice	Business	01.01.21-12.31.26
Ms. Elenita Cabaltera	Secretary	Women	01.01.25-12.31.30
Mr. Antonio P. Abalayan, Jr.	Member	Education	01.01.25-12.31.30
Mr. Asedelio A. Macaraig	Member	Civic	01.01.21-12.31.26

2.2 Management and Key Officials

Name	Position/Division
Engr. Celedonio I. Tolentino, Jr.	General Manager C
Mrs. Betty B. Viola	Administrative/General Services
Mrs. Diana B. Batalla, MPA	Finance Services
Mrs. Raquel M. Saavedra	Commercial Services
Engr. Michael M. Gutierrez-Moreno, MPA	Engineering/Construction/Production Services

2.3 Organizational Structure

- Organizational Chart (see Annex A)
- Functional Chart

Board of Directors
↳ **General Manager**
- **Administrative & General Services Division**
  - Personnel Management
  - Training and Development
  - Procurement & Logistics
- **Finance Services Division**
  - Billing & Collection
  - Accounts Payable / Receivable
  - Financial Reporting/Budgeting
- **Engineering/Maintenance Division**
  - Water Sources & Pumping Stations

- Distribution System Maintenance
- Water Treatment & Quality Control

Commercial Services Division

- Service Connection Management
- Meter Reading & Billing Support
- Customer Complaints & Feedback

Project Management / Special Programs

- SALINTUBIG Program Implementation
- Capital Improvement Projects

2.4 Human Resources

- Total number of plantilla and non-plantilla personnel

Personnel	Regular (Plantilla) Personnel	Job Order/Contract of Service (Non-Plantilla) Workers
Female	20	3
Male	35	20
Total	**55**	**23**

- Trainings, seminars, and capacity-building activities attended in 2025

Activity	Number of Seminars/Convention/Forum	Number of Participants
Seminar	10	45
Convention	5	23
Forum	3	8

III. FINANCIAL AND COMMERCIAL OPERATIONS

3.1 Financial Statements

- Total Operating Revenues, Expenses and Net Income Comparative to CY 2024.

INCOME	CY 2025	CY 2024
Service Income	564,080.00	386,786.07
Business Income	74,865,029.71	72,122,112.45
Grants in Kind	9,602,920.00	0
Miscellaneous Income	77,260.28	80,981.40
TOTAL INCOME	**85,109,289.99**	**72,589,879.92**
EXPENSES		
Personnel Services	28,078,046.03	25,715,266.96
MOOE	23,248,827.05	22,218,866.70
Financial Expenses	784,954.00	995,611.00
Non-Cash Expenses	14,673,179.96	14,152,923.83
TOTAL EXPENSES	**66,785,007.04**	**63,082,668.49**
Assistance and Subsidy (PAWD)	25,000.00	

NET INCOME	18,349,282.95	9,507,211.43

3.2 Financial Highlights

Financial highlights provide a clear picture of the district's financial performance, guiding management and stakeholders in assessing sustainability and resource utilization. Operational efficiency also ensures that financial resources are translated into reliable and quality water services through cost-effective operations, improved productivity, and optimal use of assets. Together, they support informed decision-making, accountability, and the continuous improvement of service delivery.

Indicators	Standard	Actual	Remarks
Financial Efficiency a. Operating Ratio The ratio of operating and maintenance cost, including depreciation and interest expenses to total revenue of which Total Personal Services cost shall not exceed 35% of 75% .	75%	77%	Unfavorable
b. Profit Margin Balance of revenue generated from operation after expenses including depreciation.	25%	23%	Unfavorable
c. Acid Test Ratio Acid Test (Cash & AR , net) Ratio is more stringent test of short term liquidity . It is the ratio of Quick Assets over current Liabilities.	.75-2.0	18.73:1	Favorable

d. Current Ratio Measures the adequacy of working capital; primary test of solvency to meet current asset as going concern. Ratio of current Assets to Current Liabilities	3:1	18.73:1	Favorable
Operational Efficiency a. Production efficiency Total water metered and passed on to the distribution line as against the system production capacity.	85%	68.40%	Unfavorable.
b.Unaccounted Water Difference between the total water produced as against the total water metered / billed to service connections and its percentage to water produced.	35%	30.00%	Favorable. The District unaccounted water is lower than the allowable loss.
c. Staff Production Index Total to total active service connections equal one (1) staff for every one hundred twenty (120) active service connections.	1:120	1:148	Favorable. The Agency has more than water service connections in proportion to its personnel complement.

3.3 Commercial Operations

- Billing and Collection Performance

Regular monitoring of billing and collection performance is essential to ensure accurate revenue generation and the financial sustainability of the district. It allows management to identify collection gaps, billing inefficiencies, and delinquent accounts, enabling timely corrective actions. Effective monitoring supports reliable cash flow, strengthens accountability, and ensures sufficient funds for operations, maintenance, and capital improvements, consistent with sound financial management and good governance.

Billing and Collection Data	2025	2024
Billing	72,507,343.89	69,504,457.58
Collection	70,904,661.71	66,758,054.19

- Online Payment Platforms

The adoption of online payment platforms since the covid-19 pandemic enhances the district's service delivery by providing customers with a convenient, fast, and accessible means of settling their water bills. It improves collection efficiency, reduces congestion at payment centers, and strengthens transparency through accurate electronic records. Online payments also support operational efficiency, lower cash-handling risks, and ensure continuity of revenue collection during emergencies, in line with the Water District's commitment to digital transformation and good governance.

Online Payment Platforms	2025	2024
GCash and EC Pay	14,399,058.48	4,117,364.42
SM Payments and Land Bank	644,905.10	1,980,693.23

- Collection Efficiency

Meeting the collection efficiency target is critical to sustaining the District's financial viability, as it ensures adequate cash flow to support operations, debt servicing, and capital investments. Efficient collection strengthens the District's capacity to maintain service reliability, fund system improvements, and comply with LWUA financial performance benchmarks, while reducing arrears and minimizing the risk of revenue leakage.

Indicators	2025	2024
Collection Efficiency YTD	89.70%	88.60%
Collection Ratio YTD	81.50%	80.90%

- Complaints Filed, Processed, and Settled

The District ensures the prompt detection, isolation, and repair of pipe bursts and service line leaks to minimize water losses, prevent service interruptions, and protect system integrity. Rapid response to such incidents contributes to the reduction of Non-Revenue Water (NRW), safeguards water quality, and ensures continuous and reliable water supply to concessionaires.

Complaints	2025	2025
Major Repair	1,056	1,114
Minor Repair	4,126	3,780
Total	5,182	4,894

- Water Rate Charges

CLASSIFICATION	SIZE	MINIMUM CHARGE	COMMODITY CHARGE			
			11-20	*21-30*	*31-40*	*41-UP*
Residential/Government	½"	236.00	24.60	26.10	28.10	30.60
	¾"	342.40	24.70	26.20	28.20	30.70
	1"	684.00	24.70	26.20	28.20	30.70
Full Commercial X2	½"	472.00	49.20	52.20	56.20	61.20
	1"	1, 510.40	49.20	52.20	56.20	61.20
Commercial A	½"	413.00	43.05	45.68	49.18	53.55
Commercial B	½"	354.00	36.90	39.15	42.15	45.90
Sibao	½"	110.00	11.47	12.17	13.40	14.26
CAWADI JV (turned-over)	½"	110.00	11.47	12.17	13.40	14.26
Bulk Sale- Pagao	½"	21.22				

IV. TECHNICAL AND OPERATIONAL PERFORMANCE

4.1 Water Sources and Production

The Calabanga Water District operates and maintains several springs and pumping stations that collectively ensure a reliable and sustainable water supply to its service areas. These facilities vary in type, capacity, and year of commissioning, contributing significantly to the District's overall production and distribution system.

Springs:

- **Tawang Spring**- Tawang Spring is one of the District's major sources of water, with an estimated yield of 25 liters per second. It is located at Sitio Tawang, Barangay Siba-o, on a lot owned by Mrs. Corazon Musico. The spring plays a vital role in meeting the water demand of the District's service areas.
- **Balombon Spring**- Balombon Spring commenced operations in 1982 with the construction of Intake Tank A. To further maximize its water production capacity, an additional intake tank was constructed in 2010. The spring has a yield of 12 liters per second and is situated on a lot currently being rented from Mr. Bernardo Mendoza.
- **Siba-o Spring**- The Siba-o Spring is located on a lot generously donated by Mr. Antonio P. Mandigma. With a production capacity of 25 liters per second, it is considered one of the District's largest water-producing sources. The facility was constructed and inaugurated in 2013.
- **Lugsad Spring**- Lugsad Spring has a production capacity of 25 liters per second and is located in Barangay Lugsad on a 4.5-hectare property acquired from Mr. Igmedio Cruzat. A significant portion of the land consists of forest area, which serves as a natural protection to prevent the spring from drying up. The facility was inaugurated in December 2020.

Pumping Stations:

- **Fabrica Pumping Station**- The Fabrica Pumping Station is a deep well facility with a production capacity of 32 liters per second. It is located in Barangay Fabrica on a lot acquired from Mr. Wenifredo Velarde. The pumping station was constructed and became operational in 2005.
- **Cabanbanan Pumping Station**- The Cabanbanan Pumping Station is a shallow well producing approximately 3 liters per second. It is located in Barangay Cabanbanan and was commissioned in May 2011 to support the water requirements of the area.
- **Paolbo Pumping Station No. 1 (Solar-Powered)**- Paolbo Pumping Station No. 1 is an artesian well with a capacity of 8 liters per second. Notably, it is the first pumping station of the District to be powered by a solar photovoltaic system. The facility is located in Barangay Paolbo on a lot acquired from Mr. Romarico C. Alviso and was commissioned on March 15, 2012.
- **Paolbo Pumping Station No. 2**- Paolbo Pumping Station No. 2 is also an artesian well producing 8 liters per second. It is situated in Barangay Paolbo, on a lot being rented from Mrs. Marilita Verdejo. The pumping station was commissioned on September 6, 2012.
- **Manguiring Pumping Station**- The Manguiring Pumping Station was established to augment the water supply and address shortages in the area. It has a production capacity of 3 liters per second. The facility stands on a lot donated by Engr. Celedonio B. Tolentino and his family and was inaugurated in June 2017.

4.2 Water Facilities

The Calabanga Water District maintains various water storage, treatment, and support facilities that are essential to ensuring adequate water supply, system reliability, and efficient distribution across its service areas.

- **Mt. Canibag Reservoir-** The Mt. Canibag Reservoir is located in Barangay Paolbo-Belen and was constructed in 1982. It has a storage capacity of 200 cubic meters and is situated on a lot owned by Mr. Rogelio R. Garza, which is currently being rented by the District.
- **Fabrica Reservoir and Water Treatment Facility-** Located in Barangay Fabrica, the Fabrica Reservoir and Water Treatment Facility was constructed and inaugurated in May 2014. It has a storage capacity of 500 cubic meters. The facility is designed to filter manganese and other elements that may be present in the water pumped from the Fabrica Pumping Station, thereby ensuring compliance with water quality standards. The facility is situated on a lot acquired by the District from Mr. Santos H. Pana.
- **Sto. Domingo Cistern Tank and Booster Facility-** The Sto. Domingo Cistern Tank has a storage capacity of 300 cubic meters and is complemented by a booster facility designed to generate additional water pressure. This enables the water supply to effectively reach Barangay Balatasan and Barangay Punta Tarawal. The facility is located on a lot generously donated by Mr. Jaime P. Dumalasa and his family.
- **Sto. Domingo Elevated Ellipsoidal Steel Tank-** The Sto. Domingo Elevated Ellipsoidal Steel Tank is located in Barangay Sto. Domingo and was constructed and inaugurated in October 2017. The facility serves as a storage unit with a capacity of 20,000 gallons and is situated on a lot donated by Mr. Jaime P. Dumalasa and his family.
- **Cabanbanan Solar Power Facility-** The Cabanbanan Solar Power Facility was constructed in partnership with the Local Government Unit (LGU) of Calabanga under the SALINTUBIG Program, through the initiative of Hon. Mayor Eduardo A. Severo. Under the partnership, the Calabanga Water District provided the perimeter fencing and solar panel frames, while the LGU of Calabanga shouldered the cost of the solar panels. The facility is located on a lot donated by Mr. Rogelio B. Esteban and is designed to supply electricity to the nearby Cabanbanan Pumping Station, thereby significantly reducing production costs. The project was completed and officially turned over in May 2018.

4.3 Distribution System

- **Existing Distribution Pipeline**

Pipe Size	*Length (m)*	*Location*
4" diameter	2, 122	Barangay San Roque to Barangay Sabang
	800	Barangay San Isidro to Barangay Pagatpat
	1, 384	Barangay Del Carmen to Barangay San Miguel
	1, 000	Barangay Vicente to Quipayo road
	3, 332	Barangay Quipayo

	1, 261	Barangay Sta Salud to Barangay Sto Domingo
	3, 000	Barangay Dominorog to Barangay Balongay
	700	Barangay San Roque
	750	Barangay Cabanbanan from Cabanbanan PS
	2, 800	Barangay Manguiring to Canibag Reservoir
	2, 000	Barangay Fabrica to Binaliw
Total	19, 193	
3" diameter	1, 140	Barangay Kamuning to Barangay Manguiring
	3, 000	Barangay Dominorog, Balatasan to Punta Tarawal
	1, 400	Barangay Sta Salud to Barangay San Lucas
	7, 300	Barangay San Lucas to Barangay Balongay
	3, 445	Barangay San Berbardino to Pagao Bombon
	500	Barangay Punta Tarawal
	800	Barangay Salvacion Baybay
	600	Barangay San Roque to Sogod
Total	18, 185	
2" diameter	500	Barangay Punta Tarawal
	1, 000	Barangay Balongay
	1, 100	Barangay Dominorog
	2, 300	Barangay Balatasan
	1, 600	Barangay San Lucas
	500	Barangay San Miguel
	600	Barangay Sta Salud
	1, 800	Barangay Quipayo
	1, 600	Barangay Pagatpat
	1, 800	Barangay San Isidro
	3, 622	Barangay San Rqoue
	2, 210	Barangay Salvacion Baybay
	2, 640	Barangay Sabang
	1, 845	Barangay Sta Cruz
	1, 500	Barangay Fabrica to Bigaas
	1, 750	Barangay Paolbo
	3, 300	Barangay Bonot
	4, 625	Barangay Manguiring to Sibobo
	800	Sitio Parara
	1, 550	Sitio Bogiw
	2, 100	Barangay Binaliw and Sta Cruz Upland
Total	38, 742	

Total Length of Distribution pipeline	**76, 126**	**KM**

- **Existing Transmission Pipeline**

Pipe Size	*Length (m)*	*Location*
10" diameter	900	Barangay San Francisco to Barangay San Antonio
8" diameter	4, 300	Fabrica PS to Barangay San San Francisco
	4, 105	Barangay Paolbo to Barangay San Francisco
6" diameter	4, 327	Siba-o Spring to Barangay Fabrica
	4, 822	From Tawang Spring to Barangay Paolbo (empress)
	3, 381	From Balombon Spring to Barangay Manguiring
	3, 677	Barangay Paolbo to Barangay San Francisco
	3, 122	Barangay San Roque to Barangay Sabang
	1, 600	Barangay San Antonio to Sta Salud (left and right)
	3, 000	Barangay San Isidro, Pagatpat to Quipayo
	4, 000	Barangay Sto Domingo to Dominorog
Total Length of Transmission Pipeline	**37, 234**	**KM**

4.4 Service Connections for CY 2025

Beg. Active Connection	New Connection	Reconnection	Disconnection	Ending Active Connection
10,991	596	1,332	1,485	11,434

4.5 Non-Revenue Water (NRW)

The Water District implements a focused NRW Reduction Program to improve system efficiency and water accountability. The program includes the establishment and monitoring of regular water balance analysis, and active leak detection and repair to reduce physical losses. Commercial losses are addressed through meter testing and

replacement, inspection of service connections, and strengthening of billing and collection systems. Preventive maintenance, pressure management, and continuous monitoring of NRW performance indicators are undertaken to sustain reductions and support reliable and cost-effective water service delivery.

2025 Water Production	Billed	Accounted	NRW %	Unaccounted Water %
3,813,415	2,609,249	2,669,947	31.60%	30%

4.6 Water Quality Monitoring

The Water District implements a comprehensive water quality monitoring program in accordance with its approved Water Safety Plan and applicable LWUA and DOH standards. Daily monitoring of free chlorine residual is conducted at designated sampling points within the distribution system to ensure effective disinfection. Monthly bacteriological analyses are performed to verify the absence of total coliform and *E. coli*, while periodic physical and chemical testing is undertaken to confirm compliance with the Philippine National Standards for Drinking Water (PNSDW). Results are regularly reviewed to ensure continued water potability and regulatory compliance.

2025 Water Quality Report	Total Number of Samples Collected	Passed	Failed
Chlorine Residual	420	420	0
Microbiological Tests	365	288	85
Physical and Chemical Analysis	27	23	4

V. PROJECTS, PROGRAMS, AND ACCOMPLISHMENTS

5.1 SALINTUBIG Water Level III Program

- Joint Venture with LGU-Calabanga
- Coverage of 10 upland barangays
- Turnover on May 5, 2023
- Book Value: ₱16,989,168.32
- Active Connections: 849

5.2 Infrastructure Improvements

Project/Program/Activity Name	Location	Total Cost Incurred to Date	Beneficiary
Supply and Delivery and Installation of Supervisory Control and Data Acquisition	Brgy Fabrica and Brgy Sto Domingo	1,498,000.00	All concessionaires connected to

(SCADA) Software for 2 Pumping Station			CAWADI water system
Construction of Transmission and Distribution Line at Brgy Camuning to Brgy Belen	Brgy Camuning to Brgy Belen	7,902,898.92	All concessionaires connected to CAWADI water system
Repair of Typhoon Damage Transmission Line, Intake Boxes and Perimeter Fence	Tawang Spring, Lugsad Spring and Siba-o Spring (Brgys. Tawang, Lugsad, Siba-o)	4,492,025.06	All concessionaires connected to CAWADI water system
Construction of Transmission and Distribution Line of Brgy Sibao PS- Labor and Materials	Brgy Sibao	4,964,488.66	All concessionaires connected to CAWADI water system
Supply, Delivery and Installation of Accounting Management System with Integration to Existing System	CAWADI	958,750.00	All concessionaires connected to CAWADI water system

VI. COMMUNITY PROFILE

6.1 Geographic Location

Calabanga is a first-class municipality in the Province of Camarines Sur, bounded by San Miguel Bay (north), Cabusao (west), Mount Isarog (east), and Bombon (south).

6.2 Climate

Type II climate with rainy season from June to December and dry season from January to May.

6.3 Population

- **Total Population (2020 Census):** 88,906
- **Barangays:** 48 (14 urban, 34 rural)

6.4 Natural Resources

- Major river systems: Tigman, Hinaguianan, Inarihan

- Abundant spring water sources along Mt. Isarog

VII. POLICY SETTING AND GOVERNANCE

7.1 Summary of Board Resolutions

CALABANGA WATER DISTRICT
San Antonio, Calabanga, Camarines Sur

SUMMARY OF BOARD RESOLUTION - POLICY
For the Year 2025

BR. No.	SUBJECT	Date Approved
1	POLICY ON HOUSE RULES FOR CALABANGA WATER DISTRICT BOARD OF DIRECTORS FY 2025-2026	Jan-8
10	POLICY ON THE GRANT OF COMMUNICATION ALLOWANCE TO QUALIFIED CAWADI EMPLOYEES FOR OFFICIAL COMMUNICATION PURPOSES FY 2025	Jan-21
33	POLICY ON CANCELLATION OF WATER SERVICE CONNECTION APPLICATION DUE TO EXPIRATION	Mar-13
47	POLICY ON FEES AND CHARGES FOR ISSUANCE OF CERTIFICATION, PRINTING OF STATEMENT OF ACCOUNT AND DOCUMENTARY STAMP TAX	May-6

Ma. Carmelita A. Malanyaon
Minutes/Agenda Officer B

VIII. CHALLENGES AND FUTURE DIRECTIONS

8.1 Challenges

- **Increasing Water Demand**

  The District shall regularly assess water demand and system capacity to ensure adequate supply for existing and future concessionaires. Management shall undertake source development, system expansion, and demand management measures, including NRW reduction and efficient metering, to sustain service coverage and meet projected demand.

- **Aging Water System**

  The District shall prioritize the progressive rehabilitation and replacement of aging pipelines, facilities, and equipment based on system assessment and asset prioritization. Preventive maintenance and capital investment programs shall be strengthened to improve system reliability, reduce breakdowns, and minimize water losses.

- **Climate-Related Risks**

  The District shall commit to enhancing system resilience against climate-related risks by integrating climate considerations into planning, protecting and diversifying water sources, and implementing emergency preparedness and

contingency measures to ensure continuity of water service during extreme weather events.

8.2 Plans and Targets

- **System Expansion**

The District commits to undertaking regular demand forecasting and system capacity assessment to support planned and phased system expansion. Management shall implement source development and network expansion projects in accordance with LWUA-approved development plans to ensure adequate, reliable, and sustainable water supply.

- **NRW Reduction**

The District commits to implement a comprehensive NRW reduction program through active leak detection, prompt repair of pipe bursts and service line leaks, pressure management, and meter testing and replacement. Regular water balance analysis shall be conducted to improve system efficiency and increase billable water.

- **Service Improvement Initiatives**

The District commits to continuously improve service delivery by strengthening customer service response, upgrading facilities and equipment, enhancing water quality monitoring, and improving billing and collection systems. Performance indicators and customer feedback shall be used to ensure compliance with LWUA service standards.

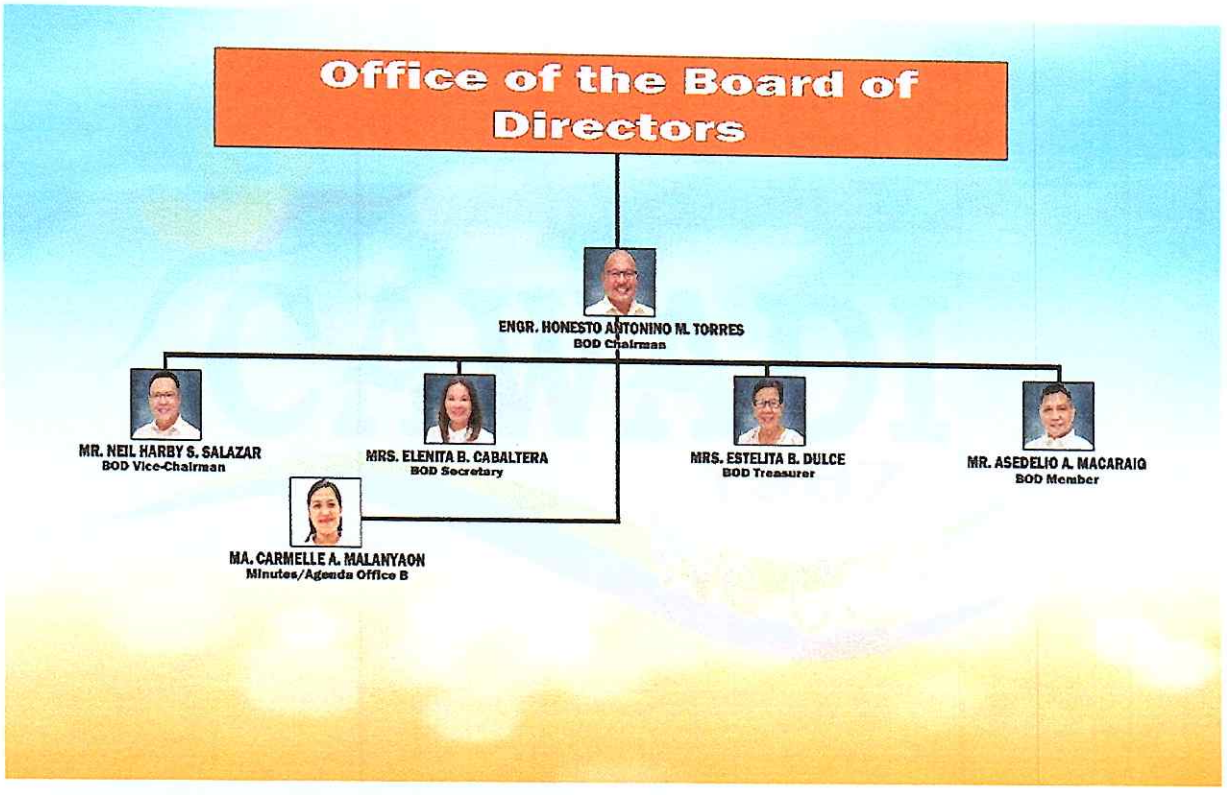
IX. ACKNOWLEDGMENT

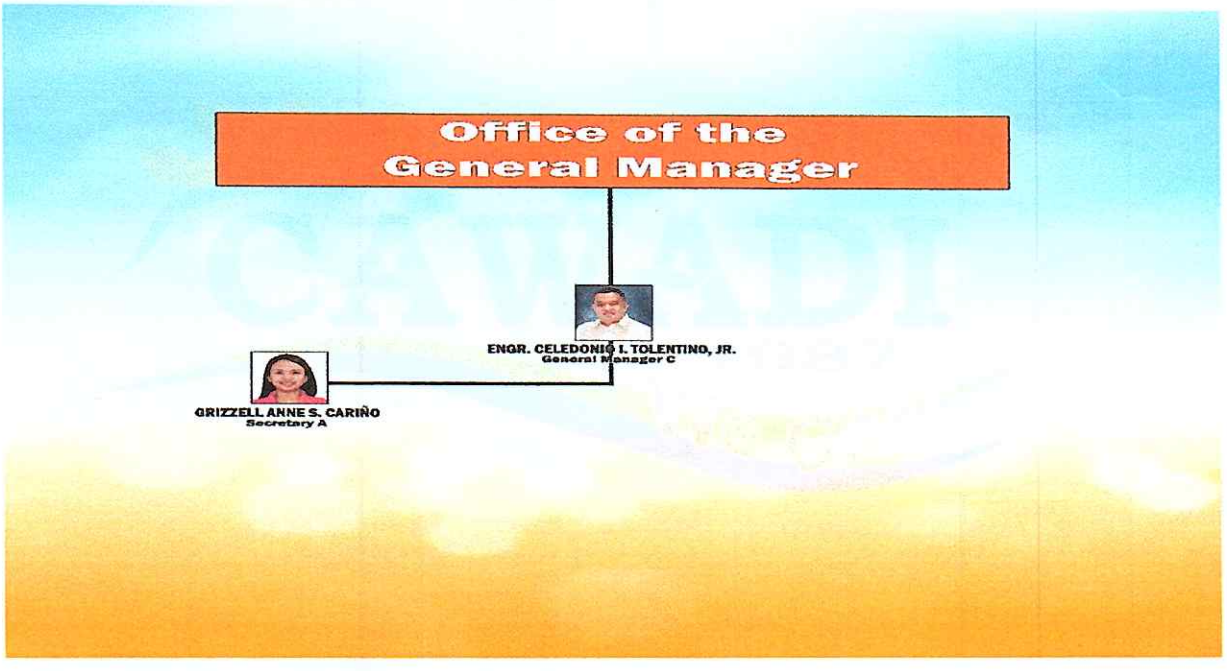
The Calabanga Water District expresses its sincere appreciation to the **Board of Directors, Management, Employees, the Local Government Unit of Calabanga, LWUA, and all stakeholders** for their unwavering support and cooperation. Above all, to Almighty God be all the glory.

ANNEXES

- **Annex A** – Organizational Chart
- **Annex B** – Monthly Data Sheet Summary and Financial Statements

Annex A


Office of the Board of Directors
ENGR. HONESTO ANTONINO M. TORRES
BOD Chairman
MR. NEIL HARBY S. SALAZAR
BOD Vice-Chairman
MRS. ELENITA B. CABALTERA
BOD Secretary
MRS. ESTELITA B. DULCE
BOD Treasurer
MR. ASEDELIO A. MACARAIG
BOD Member
MA. CARMELLE A. MALANYAON
Minutes/Agenda Office B


Office of the General Manager
ENGR. CELEDONIO I. TOLENTINO, JR.
General Manager C
GRIZZELL ANNE S. CARIÑO
Secretary A

Administrative & General Services Division

BETTY B. VIOLA
Administrative/General Services Chief C

Administrative Section

LEMUEL E. AN
Electronics Communication Systems Operator C

MARJORIE D. LUCEÑO
Utilities/Customer Service Assistant E (Administrative Services Aide/HR Assistant Designee)

MADEL S. DELA CRUZ
Administrative Services Aide

MARICEL P. DUMALASA
Utility Worker B

General Services Section

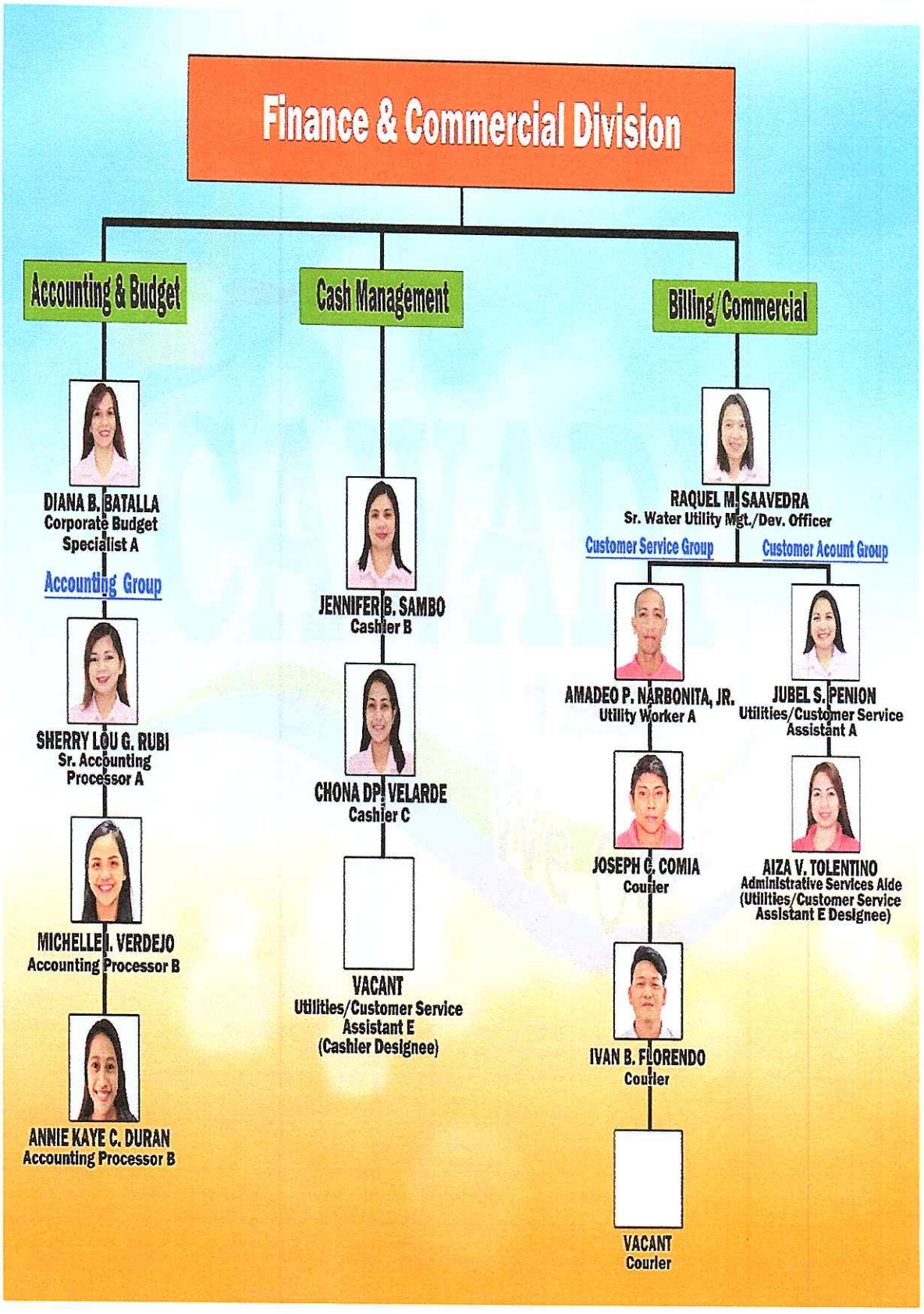
MARIA CONCEPCION A. ALCANTARA
Property Supply Officer C

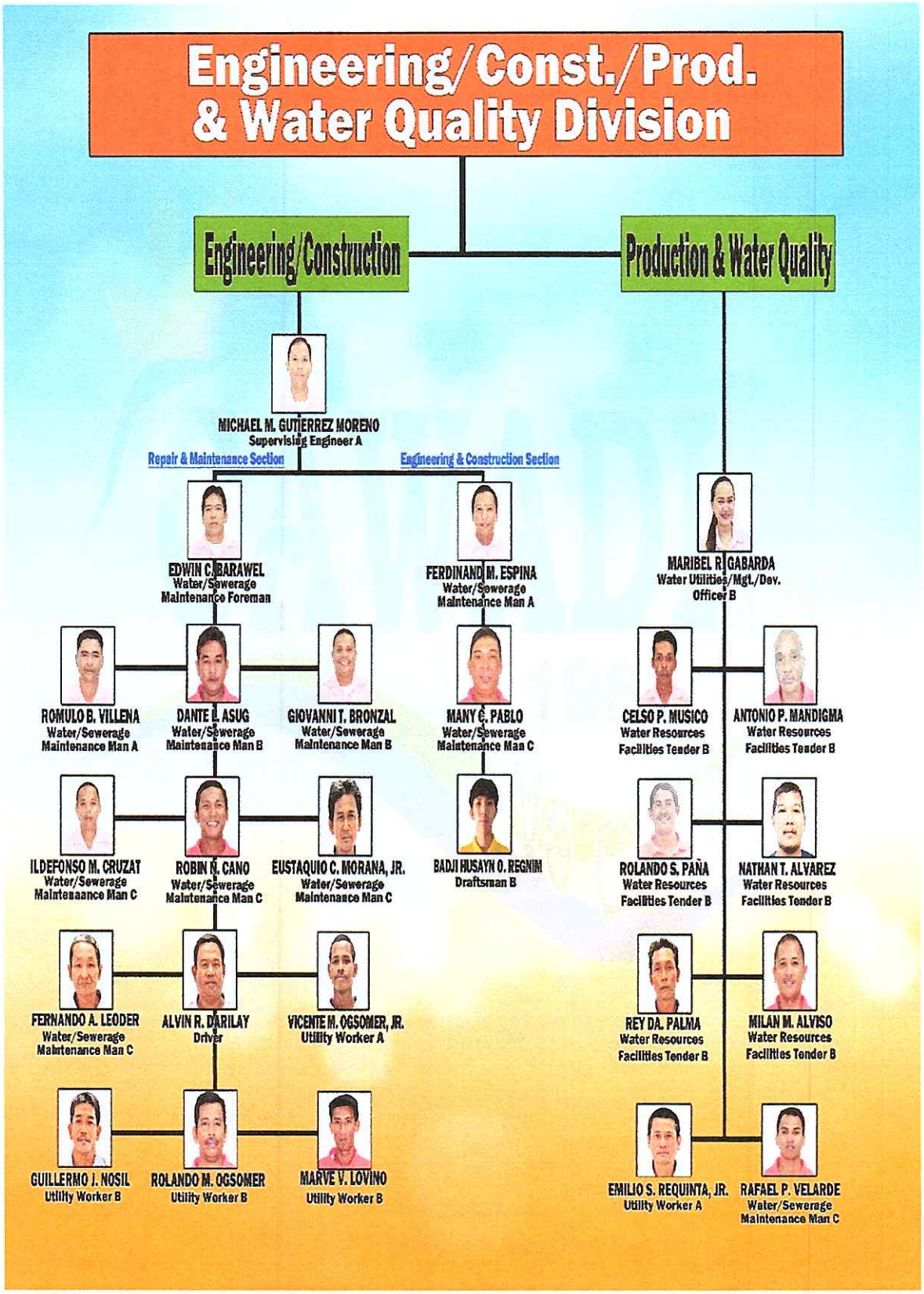
JORGE C. COMIA
Storekeeper C

CYNTHIA B. BAGSIC
Storekeeper D

ZALDY M. RAYOS
Instrument Technician B

ARNEL B. CASIDA
Auto Mechanic B


Finance & Commercial Division
Accounting & Budget
Cash Management
Billing/Commercial
DIANA B. BATALLA
Corporate Budget Specialist A
Accounting Group
SHERRY LOU G. RUBI
Sr. Accounting Processor A
MICHELLE I. VERDEJO
Accounting Processor B
ANNIE KAYE C. DURAN
Accounting Processor B
JENNIFER B. SAMBO
Cashier B
CHONA DP. VELARDE
Cashier C
VACANT
Utilities/Customer Service Assistant E
(Cashier Designee)
RAQUEL M. SAAVEDRA
Sr. Water Utility Mgt./Dev. Officer
Customer Service Group
Customer Acount Group
AMADEO P. NARBONITA, JR.
Utility Worker A
JOSEPH C. COMIA
Courier
IVAN B. FLORENDO
Courier
VACANT
Courier
JUBEL S. PENION
Utilities/Customer Service Assistant A
AIZA V. TOLENTINO
Administrative Services Aide (Utilities/Customer Service Assistant E Designee)


Engineering/Const./Prod.
& Water Quality Division
Engineering/Construction
Production & Water Quality
MICHAEL M. GUTIERREZ MORENO
Supervising Engineer A
Repair & Maintenance Section
Engineering & Construction Section
EDWIN C. BARAWEL
Water/Sewerage
Maintenance Foreman
FERDINAND M. ESPINA
Water/Sewerage
Maintenance Man A
MARIBEL R. GABARDA
Water Utilities/Mgt./Dev.
Officer B
ROMULO B. VILLENA
Water/Sewerage
Maintenance Man A
DANTE L. ASUG
Water/Sewerage
Maintenance Man B
GIOVANNI T. BRONZAL
Water/Sewerage
Maintenance Man B
MANY C. PABLO
Water/Sewerage
Maintenance Man C
CELSO P. MUSICO
Water Resources
Facilities Tender B
ANTONIO P. MANDIGMA
Water Resources
Facilities Tender B
ILDEFONSO M. CRUZAT
Water/Sewerage
Maintenaance Man C
ROBIN N. CANO
Water/Sewerage
Malutenance Man C
EUSTAQUIO C. MORANA, JR.
Water/Sewerage
Maintenance Man C
BADJI HUSAYN O. REGNIM
Draftsman B
ROLANDO S. PAÑA
Water Resources
Facilities Tender B
NATHAN T. ALVAREZ
Water Resources
Facilities Tender B
FERNANDO A. LEODER
Water/Sewerage
Maintenance Man C
ALVIN R. DARILAY
Driver
VICENTE M. OGSOMER, JR.
Utility Worker A
REY DA. PALMA
Water Resources
Facilities Tender B
MILAN M. ALVISO
Water Resources
Facilities Tender B
GUILLERMO J. NOSIL
Utility Worker B
ROLANDO M. OGSOMER
Utility Worker B
MARVE V. LOVINO
Utility Worker B
EMILIO S. REQUINTA, JR.
Utility Worker A
RAFAEL P. VELARDE
Water/Sewerage
Maintenance Man C

MONTHLY DATA SHEET

For the Month Ending December 2025

Name of Water District :	Calabanga Water District
Province :	Camarines Sur
Region :	V
CCC No. :	314
Email Address :	calabangawd@yahoo.com.ph
Website, if any:	www.cawad.gov.ph
Contact Nos. (mobile):	09178442114
(landline) :	(054) 881 0063
GPS Coordinates of WD Office(Longitude,Latitude) :	13°43'23.42"N; 123°13'38.37"E
Under Joint Venture Agreement? (Yes/No):	No

1. MUNICIPAL DATA/SERVICE COVERAGE

1.1 Mucipality(ies) Served

	Name of Municipality(ies)	Mun. Class	Total No. of Brgys.	No. of Brgys Served	Percent (%) Served to Total Brgys.
Main Mun.:	Calabanga	1st	48	47	97.9%
Annexed:					
Annexed:					
Annexed:					
Annexed:					
Annexed:					
Annexed:					
Annexed:					
Annexed:					
Annexed:					

2. SERVICE CONNECTION DATA:

2.1	Total Service (Active + Inactive)	13,245		
2.2	Total Active	11,434		
2.3	Total metered	11,434		
2.4	Total billed	11,416		
2.5	Ave. Persons/Conn.	6.5		
2.6	Population Served (2.2 x 2.5)	74,321		
2.7	Growth in Service Connections (S. C.)		This Month	Year-to-Date
	New		47	596
	Reconnection		103	1,332
	Disconnected		101	1,485
	Increase (Decrease) in S. C.		49	443
2.8	No. of Customers in Arrears	4,912	(43.0%)	
2.9	No. of Active Connections	Metered	Unmetered	Total
	Residential/Domestic	10,975	1,660	12,635
	Government	103	9	112
	Commercial/Industrial	337	160	497
	Full Commercial	103	59	162
	Commercial A	11	19	30
	Commercial B	223	82	305
	Commercial C	-	-	-
	Commercial D	-	-	-
	Bulk/Wholesale	1	-	1
	Total	11,416	1,829	13,245

3. PRESENT WATER RATES:

3.1 Date Approved (mm/dd/year): 12.18.2007 Effectivity (mm/dd/year): 12.18.2007

3.2 Water Rates

CLASSIFICATION	MINIMUM CHARGES	COMMODITY CHARGES 11-20 CUM	21-30 CUM	31-40 CUM	41-50 CUM	51-60 CUM	61 & Above
Domestic/Government	₱ 236.00	₱ 24.60	₱ 26.10	28.10	₱ 30.60	₱ 30.60	₱ 60.60

4. BILLING & COLLECTION DATA:

		This Month	Year-to-Date
4.1	BILLING (Water Sales)		
	a. Current - metered	₱ 5,468,891.13	₱ 69,378,761.55
	b. Current - unmetered	-	-
	c. Penalty Charges	174,763.73	3,227,625.48
	d. Less: Senior Citizen & PWD Discount	7,683.78	99,043.14
	Total	₱ 5,635,971.08	₱ 72,507,343.89
4.2	BILLING PER CONSUMER CLASS:		
	e Residential/Domestic	₱ 4,584,396.46	₱ 58,987,535.50
	f Government	353,470.20	3,685,386.20
	g Commercial/Industrial	460,027.70	5,633,146.95
	h Bulk/Wholesale	20,944.14	329,864.90
	Total	₱ 5,418,838.50	₱ 68,635,933.55
4.3	COLLECTION (Water Sales)		
	a. Current account	₱ 2,311,652.34	₱ 33,276,595.92
	b. Arrears - current year	2,432,659.21	31,774,654.99
	c. Arrears - previous years	25,114.03	5,853,410.80
	Total	₱ 4,769,425.58	₱ 70,904,661.71
4.4	ACCOUNTS RECEIVABLE-CUSTOMERS (Beginning of the Yr.):		14,479,769.06

4.5 ON-TIME-PAID, This Month — This Month: Year-to-Date

$$\frac{4.3a}{(4.1a)+(4.1b)-(4.1d)} \times 100 = 42.3\%$$

4.6 COLLECTION EFFICIENCY, Y-T-D

$$\frac{(4.3a)+(4.3b)}{4.1\ \text{Total}} \times 100 = \frac{65,051,250.91}{72,507,343.89} = 89.7\%$$

4.7 COLLECTION RATIO, Y-T-D

$$\frac{4.3\ \text{Total}}{4.1\ \text{Total} + 4.4} = \frac{70,904,661.71}{86,987,112.95} = 81.5\%$$

5. FINANCIAL DATA:

		This Month	Year-to-Date
5.1	REVENUES		
	a. Operating Revenues	₱ 15,419,107.04	₱ 85,032,029.71
	b. Non-Operating revenues	12,221.18	77,260.28
	Total	₱ 15,431,328.22	₱ 85,109,289.99
5.2	EXPENSES		
	a. Salaries and wages	₱ 3,872,552.93	₱ 28,078,046.03
	b. Pumping cost (Fuel, Oil, Electric)	685,289.46	6,259,068.88
	c. Chemicals (treatment)	30,600.00	723,662.48
	d. Other O & M Expense	2,040,057.46	16,266,095.69
	e. Depreciation Expense	1,502,634.15	14,255,207.24
	f. Interest Expense	56,795.00	783,054.00
	g. Others	29,187.58	419,872.72
	Total	₱ 8,217,116.58	₱ 66,785,007.04
5.3	NET INCOME (LOSS)	₱ 7,214,211.64	₱ 18,324,282.95
5.4	CASH FLOW STATEMENT		
	a. Receipts	₱ 11,111,390.97	₱ 89,982,632.11
	b. Disbursements	14,718,102.81	92,081,971.68
	c. Net Receipts (Disbursements)	(3,606,711.84)	(2,099,339.57)
	d. Cash balance, beginning	12,303,934.01	10,796,561.74

1. Cash on hand	₱	15,787.41	₱	211,526.25
2. Cash in bank		(3,622,499.25)		8,465,695.92
3. Special Deposits		-		-
4, Investments		-		-
5. Working fund		-		20,000.00
6. Reserves				
6.1 WD-LWUA JSA		163,695.76		11,369,668.63
6.2 General Reserves		-		-
c. Materials & Supplies Inventory	₱	(447,831.18)	₱	2,454,036.84
d. Accounts Receivable		700,671.42		16,285,145.80
1. Customers	₱	817,526.40	₱	13,809,487.21
2. Materials on loans		(44,754.98)		614,380.65
3. Officers & Employees		(72,100.00)		1,861,277.94
e Customers' deposits		-		-
f Loans payable		(280,791.00)		16,679,244.99
g Payable to creditors eg. suppliers		(11,010.00)		-

5.6 FINANCIAL RATIOS

	This Month		Year-to-Date	
a. Operating Ratio (benchmark = ≤ 0.75)				
Operating Expenses / Operating Revenues	8,131,134.00 / 15,419,107.04	= 0.53	65,582,080.32 / 85,032,029.71	= 0.77
b. Net Income Ratio				
Net Income (Loss) / Total Revenues	7,214,211.64 / 15,431,328.22	= 0.47	18,324,282.95 / 85,109,289.99	= 0.22
c Current Ratio (benchmark = ≥ 1.5)				
Current Assets / Current Liabilities			28,350,993.39 / 1,513,678.95	= 18.73

6. WATER PRODUCTION DATA:

6.1 SOURCE OF SUPPLY

	Number	Total Rated Capacity (in LPS)	or (in Cum/Mo)	Basis of Data
a. Wells	7	59		Reports
b. Springs	5	70		Reports
c. Surface/River				
d. Bulk purchase				
Total	12	129	-	

Conversion: 1 LPS ~ 2,600 cum/mo

6.2 WATER PRODUCTION (m^3)

a. WD-Owned Sources	This Month	Year-to-Date	Method of Measurement
a. Gravity	151,659.0	2,563,608.0	Flow Meter
b. Pumped	128,721.0	1,249,807.0	Flow Meter
Sub-Total	280,380.0	3,813,415.0	
b. External Source/s			
Total	280,380.0	3,813,415.0	

6.3 WATER PRODUCTION COST

	This Month	Year-to-Date
a. Total power consumption for pumping (KW-Hr)	24,039.0	353,901.0
b. Total power cost for pumping (PHP)	198,548.76	2,652,843.34
c. Other energy cost (oil, etc.) (PHP)	0.00	0.00
d. Total Pumping Hours (motor drive)	2,511.0	29,565.0
e. Total Pumping Hours (engine drive)	-	-
f. Total Chlorine consumed (Kg.)	131.8	1,551.3
g. Total Chlorine cost (PHP)	18,005.83	249,964.22
h. Total cost of other chemicals (PHP)	-	-
Total Production Cost	₱ 216,554.59	₱ 2,902,807.56

6.4 ACCOUNTED FOR WATER (m^3)

Commercial C	-	-
Commercial D	-	-
Bulk/Wholesale	987.0	14,728.0
b. Unmetered billed	-	-
c. Total billed	202,523.0	2,609,249.0
d. Metered unbilled	2,704.1	60,698.1
e. Unmetered unbilled	-	-
f. Total Accounted	205,227.1	2,669,947.1

6.5 WATER USE ASSESSMENT

a. Average monthly consumption/connection (m^3)	17.7	
Residential (m^3/conn/mo.)	16.5	
Government (m^3/conn/mo)	114.0	
Commercial/Industrial (m^3/conn/mo)	26.3	
Bulk/Wholesale (m^3/conn/mo)	987.0	
b. Average liters per capita/day (lpcd)	84.5	
c. Accounted for water (%)	73.2%	70.0%
d. Revenue Producing Water (%)	72.2%	68.4%
e. Percent Non-revenue Water (%)	27.8%	31.6%
f. 24/7 Water Service (Y/N)	Y	

7. STORAGE FACILITIES

	No.of Units	Total Capacity (m^3)
a. Elevated Reservoir(s)	2	90
b. Ground Reservoir(s)	5	1130

8. MISCELLANEOUS

8.1 EMPLOYEES

a. Total	77
b. Regular	55
c. Casual	-
d. Job-order/COS	22
e. Number of active connections/employee	241
f. Average monthly salary/employee	20,894.23

8.2 BOARD OF DIRECTORS

a. Board of Directors

		Number of Meetings Attended					
		This Month			Year-to-Date		
	Name	Regular	Special/ Emergency	Total	Regular	Special/ Emergency	Total
1	Engr. Honesto Antonino M. Torres	2	1	3	24	1	25
2	Mr. Neil Harby S. Salazar	2	1	3	24	1	25
3	Ms. Elenita B. Cabaltera	2	1	3	24	1	25
4	Mr. Asedelio A. Macaraig	2	1	3	24	1	25
5	Mr. Antonio Abalayan	2	1	3	24	1	25
6							

	This Month	Year-to-Date
a. No. of Resolutions passed	17	124
b. No. of Policies passed	4	4
c. Directors fees paid	₱ 37,440.00	₱ 449,280.00
d. Meetings:		
1. Held	-	-
2. Regular	2	24
3. Special/Emergency	1	1

9. STATUS OF VARIOUS DEVELOPMENT:

9.1 ON-GOING PROJECTS

DESCRIPTION (e.g. Comprehensive Project,	PROJECT COST	FUNDING SOURCE	PERCENT ACCOM-

g.
h.
i.
j.
k.
l.
m.
n.
o.

9.2 CURRENT FINANCIAL ASSISTANCE/LOANS/GRANTS

	LOAN AMOUNT (PHP)	ARREARAGES, Beginning of the year	MONTHLY AMORTIZATION (PHP)	PAYMENTS MADE, YTD	TERMINAL YEAR OF AMORTIZATION
a. Loans from LWUA					
1 LA# 4-2160B RL		-	205,078.00	2,460,936.00	2026
2 LA# 9-0126 NL		-	26,975.00	326,085.00	2038
3 LA# 4-2791		-	105,533.00	1,266,396.00	2038
4					
5					
Total		-	337,586.00	4,053,417.00	
b. Loans from Other Fund Sources					
1					
2					
3					
4					
5					
Total					

10. INSTITUTIONAL DEVELOPMENT/REVIEWS:

10.1 LWUA REVIEW AND SYSTEMS INSTALLATION

	Year when Last Installed /reviewed
a. CPS I Installation	1990
b. CPS II Installation	1992
c. Water Rates Review	2007
d. Water Safety Plan Review	2019
e. Business Plan Review	2017
f. Groundwater Data Bank Installation	
g. Computerized Billing & Collection System	2008
h. Computerized Read & Bill	2008
i. Computerized Accounting System	
j. Computerized Inventory System	2024

11. KEY PERFORMANCE INDICATORS:

	Actual	KPI Monitoring Benchmark
a. Non-Revenue Water (%) - YTD	32%	≤ 20%
b. Collection Efficiency (%) - YTD	89.7%	≥ 90%
c. S.Conn. Market Growth - YTD	443	8,195
d. Capex (Php) - YTD	16,777,565.91	40,761,980.00
e. LWUA-WD JSA Reserves (%) - YTD	16.04	≥ 3% of Item 5.1
f.1 Water Quality Compliance - Bacti (Y/N)	Y	Y
f.2 Water Quality Compliance - Phychem (Y/N)	Y	Y
f.3 Water Quality Compliance -Residual Chlorine (Y/N)	Y	Y
g. Current Ratio - YTD	18.78	≥ 1.5
h. Average Monthly Net Income (Php)	1,529,106.91	positive
i. Staff Productivity Index	241	1:120
j. 24/7 Water Service (% of Active S Conn)	Y	Y
k. With Sanitation Facilities (Yes or No)	N	Y

CALABANGA WATER DISTRICT
DETAILED STATEMENT OF COMPREHENSIVE INCOME
GENERAL FUND
FOR THE MONTH ENDED DECEMBER 31, 2025

	2025	2024
Income		
Service and Business Income		
Service Income		
Clearance and Certification Fees	21,730.00	8,786.07
Inspection Fees	66,050.00	75,000.00
Processing Fees (Reconnection)	476,300.00	303,000.00
Total Service Income	564,080.00	386,786.07
Business Income		
Waterworks System Fees	71,542,262.78	68,716,760.11
Interest Income	12,361.45	8,025.67
Fines and Penalties-Business Income	3,227,625.48	3,313,626.67
Other Business Income	82,780.00	83,700.00
Total Business Income	74,865,029.71	72,122,112.45
Total Service and Business Income	75,429,109.71	72,508,898.52
Shares, Grants and Donations		
Grants and Donations		
Grants in Kind	9,602,920.00	-
Total Grants and Donations	9,602,920.00	-
Total Shares, Grants and Donations	9,602,920.00	-
Miscellaneous Income		
Miscellaneous Income	77,260.28	80,981.40
Total Miscellaneous Income	77,260.28	80,981.40
Total Other Non-Operating Income	77,260.28	80,981.40
Total Income	85,109,289.99	72,589,879.92
Expenses		
Personnel Services		
Salaries and Wages		
Salaries and Wages-Regular	15,680,074.43	14,898,617.55
Total Salaries and Wages	15,680,074.43	14,898,617.55
Other Compensation		
Personnel Economic Relief Allowance (PERA)	1,279,000.00	1,264,818.18
Representation Allowance (RA)	114,000.00	113,000.00
Transportation Allowance (TA)	114,000.00	113,000.00
Clothing/Uniform Allowance	378,000.00	357,000.00
Honoraria	60,000.02	55,081.33
Directors and Committee Members' Fees	673,920.00	445,680.00
Longevity Pay	10,000.00	50,000.00
Overtime and Night Pay	133,352.03	341,170.53
Year End Bonus	1,314,699.70	1,247,128.00
Cash Gift	260,000.00	265,000.00
Mid-Year Bonus	1,322,219.00	1,216,283.00
Other Bonuses and Allowances	2,402,920.80	1,332,000.00
Total Other Compensation	8,062,111.55	6,800,161.04
Personnel Benefit Contributions		

CALABANGA WATER DISTRICT
DETAILED STATEMENT OF COMPREHENSIVE INCOME
GENERAL FUND
FOR THE MONTH ENDED DECEMBER 31, 2025

	2025	2024
Retirement and Life Insurance Premiums	1,880,679.16	1,787,724.58
Pag-IBIG Contributions	127,600.00	121,300.00
PhilHealth Contributions	381,218.20	363,611.99
Employees Compensation Insurance Premiums	63,954.83	63,300.00
Total Personnel Benefit Contributions	2,453,452.19	2,335,936.57
Other Personnel Benefits		
Terminal Leave Benefits	1,882,407.86	1,680,551.80
Total Other Personnel Benefits	1,882,407.86	1,680,551.80
Total Personnel Services	28,078,046.03	25,715,266.96
Maintenance and Other Operating Expenses		
Traveling Expenses		
Traveling Expenses-Local	651,082.04	568,012.28
Total Traveling Expenses	651,082.04	568,012.28
Training and Scholarship Expenses		
Training Expenses	1,257,414.00	1,206,123.15
Total Training and Scholarship Expenses	1,257,414.00	1,206,123.15
Supplies and Materials Expenses		
Office Supplies Expenses	278,117.27	246,703.58
Accountable Forms Expenses	192,231.90	308,079.22
Non-Accountable Forms Expenses	42,917.78	-
Medical, Dental and Laboratory Supplies Expenses	5,281.92	13,310.95
Fuel, Oil and Lubricants Expenses	3,606,225.54	3,534,663.30
Chemical and Filtering Supplies Expenses	723,662.48	1,013,035.52
Semi-Expendable Machinery and Equipment Expenses	543,693.50	422,121.40
Semi-Expendable Furniture, Fixtures and Books Expenses	16,882.00	71,554.00
Housekeeping/Cleaning Supplies Expense	7,646.54	25,759.23
Other Supplies and Materials Expenses	78,813.35	149,753.69
Total Supplies and Materials Expenses	5,495,472.28	5,784,980.89
Utility Expenses		
Water Expenses	24,836.06	21,701.72
Electricity Expenses	3,145,608.97	3,771,550.05
Gas/Heating Expenses	2,172.00	6,175.00
Total Utility Expenses	3,172,617.03	3,799,426.77
Communication Expenses		
Postage and Courier Services	11,934.00	7,978.00
Telephone Expenses	245,953.00	167,720.00
Internet Subscription Expenses	82,190.66	87,816.80
Total Communication Expenses	340,077.66	263,514.80
Survey, Research, Exploration and Development Expenses		
Survey Expenses	115,000.00	83,500.00
Total Survey, Research, Exploration and Development Expenses	115,000.00	83,500.00
Confidential, Intelligence and Extraordinary Expenses		
Extraordinary and Miscellaneous Expenses	101,416.39	74,277.07
Total Confidential, Intelligence and Extraordinary Expenses	101,416.39	74,277.07
Professional Services		
Legal Services	104,797.60	106,532.60

CALABANGA WATER DISTRICT
DETAILED STATEMENT OF COMPREHENSIVE INCOME
GENERAL FUND
FOR THE MONTH ENDED DECEMBER 31, 2025

	2025	2024
Auditing Services	-	8,897.70
Consultancy Services	384,250.00	-
Other Professional Services	-	38,335.00
Total Professional Services	489,047.60	153,765.30
General Services		
Janitorial Services	412,703.51	438,628.98
Security Services	847,856.20	751,748.15
Total General Services	1,260,559.71	1,190,377.13
Repairs and Maintenance		
Repairs and Maintenance-Infrastructure Assets	5,185,833.10	4,529,884.49
Repairs and Maintenance-Buildings and Other Structures	166,579.42	247,390.25
Repairs and Maintenance-Machinery and Equipment	585,713.36	297,548.62
Repairs and Maintenance-Transportation Equipment	457,762.57	456,353.65
Repairs and Maintenance-Furniture and Fixtures	-	465.00
Repairs and Maintenance-Semi-Expendable Machinery and Equipment	62,283.00	78,424.00
Total Repairs and Maintenance	6,458,171.45	5,610,066.01
Taxes, Insurance Premiums and Other Fees		
Taxes, Duties and Licenses	1,456,988.93	1,392,059.71
Fidelity Bond Premiums	28,312.54	29,602.32
Insurance/Reinsurance Expenses	524,338.41	404,931.63
Total Taxes, Insurance Premiums and Other Fees	2,009,639.88	1,826,593.66
Other Maintenance and Operating Expenses		
Advertising, Promotional and Marketing Expenses	87,580.00	113,127.00
Printing and Publication Expenses	7,320.00	150.00
Representation Expenses	320,940.33	243,546.79
Transportation and Delivery Expenses	8,556.00	900.00
Rent/Lease Expenses	688,130.09	661,787.89
Membership Dues and Contributions to Organizations	39,773.00	37,439.00
Subscription Expenses	-	3,209.74
Major Events and Conventions Expenses	510,670.30	361,148.50
Other Maintenance and Operating Expenses	235,359.29	236,920.72
Total Other Maintenance and Operating Expenses	1,898,329.01	1,658,229.64
Total Maintenance and Other Operating Expenses	23,248,827.05	22,218,866.70
Financial Expenses		
Financial Expenses		
Interest Expenses	783,054.00	994,402.00
Bank Charges	1,900.00	1,209.00
Total Financial Expenses	784,954.00	995,611.00
Non-Cash Expenses		
Depreciation		
Depreciation-Infrastructure Assets	13,027,205.89	12,490,193.63
Depreciation-Buildings and Other Structures	382,619.44	381,072.96
Depreciation-Machinery and Equipment	758,501.02	374,915.76
Depreciation-Transportation Equipment	86,880.89	58,628.52
Total Depreciation	14,255,207.24	13,304,810.87
Amortization		
Amortization-Intangible Assets	294,290.04	285,880.04
Total Amortization	294,290.04	285,880.04

CALABANGA WATER DISTRICT
DETAILED STATEMENT OF COMPREHENSIVE INCOME
GENERAL FUND
FOR THE MONTH ENDED DECEMBER 31, 2025

	2025	2024
Impairment Loss		
Impairment Loss-Loans and Receivables	24,639.54	32,876.83
Total Impairment Loss	24,639.54	32,876.83
Losses		
Loss on Sale of Property, Plant and Equipment	-	437,434.71
Total Losses	-	437,434.71
Discount and Rebates		
Other Discounts (Senior Citizen Discount)	99,043.14	91,921.38
Total Discounts and Rebates	99,043.14	91,921.38
Total Non-Cash Expenses	14,673,179.96	14,152,923.83
Total Expenses	66,785,007.04	63,082,668.49
Profit/(Loss) Before Tax	18,324,282.95	9,507,211.43
Income Tax Expense/(Benefit)	-	-
Profit/(Loss) After Tax	18,324,282.95	9,507,211.43
Assistance and Subsidy		
Assistance and Subsidy		
Subsidy from Other Funds	25,000.00	-
Total Assistance and Subsidy	25,000.00	-
Net Assistance/Subsidy/(Financial Assistance/Subsidy/Contribution)	25,000.00	-
Net Income/(Loss)	18,349,282.95	9,507,211.43
Other Comprehensive Income/(Loss) for the Period		
Changes in Fair Value of Investments	-	-
Translation Adjustment	-	-
Total Other Comprehensive Income/(Loss) for the Period	-	-
Comprehensive Income/(Loss)	18,349,282.95	9,507,211.43

Prepared by:

Sherry Lou B. Guerrero
Senior Accounting Processor A

Certified Correct:

Diana B. Batalla
Corporate Budget Specialist A

Noted by:

Engr. Celedonio I. Talentino, Jr.
General Manager C

CALABANGA WATER DISTRICT
DETAILED STATEMENT OF FINANCIAL POSITION
GENERAL FUND
AS AT DECEMBER 31, 2025

	2025	2024
ASSETS		
Current Assets		
Cash and Cash Equivalents	8,697,222.17	10,796,561.74
Cash on Hand	231,526.25	202,892.31
Cash-Collecting Officers	211,526.25	182,892.31
Petty Cash	20,000.00	20,000.00
Cash in Bank-Local Currency	8,465,695.92	10,593,669.43
Cash in Bank-Local Currency, Current Account	8,465,695.92	10,593,669.43
Receivables	16,285,145.80	15,965,568.24
Loans and Receivable Accounts	14,423,867.86	14,260,125.99
Accounts Receivable	14,668,150.47	14,479,769.06
Allowance for Impairment-Accounts Receivable	(244,282.61)	(219,643.07)
Other Receivables	1,861,277.94	1,705,442.25
Receivables-Disallowances/Charges	471,719.83	555,933.58
Other Receivables	1,389,558.11	1,149,508.67
Allowance for Impairment-Other Receivables	-	-
Net Value-Other Receivables	1,389,558.11	1,149,508.67
Inventories	2,538,309.84	3,550,916.49
Inventory Held for Consumption	2,454,036.84	3,436,116.49
Office Supplies Inventory	151,951.68	116,090.75
Allowance for Impairment-Office Supplies Inventory	-	-
Net Value-Office Supplies Inventory	151,951.68	116,090.75
Accountable Forms, Plates and Stickers Inventory	138,213.21	232,792.81
Allowance for Impairment-Accountable Forms, Plates and Stickers Inventory	-	-
Net Value-Accountable Forms, Plates and Stickers Inventory	138,213.21	232,792.81
Non-Accountable Forms Inventory	120,039.92	-
Allowance for Impairment-Non-Accountable Forms Inventory	-	-
Net Value-Non-Accountable Forms Inventory	120,039.92	-
Medical, Dental and Laboratory Supplies Inventory	1,873.60	-
Allowance for Impairment-Medical, Dental and Laboratory Supplies Inventory	-	-
Net Value-Medical, Dental and Laboratory Supplies Inventory	1,873.60	-
Fuel, Oil and Lubricants Inventory	77,332.14	34,612.46
Allowance for Impairment-Fuel, Oil and Lubricants Inventory	-	-
Net Value-Fuel, Oil and Lubricants Inventory	77,332.14	34,612.46
Chemical and Filtering Supplies Inventory	201,024.00	164,236.48
Allowance for Impairment-Chemical and Filtering Supplies Inventory	-	-
Net Value-Chemical and Filtering Supplies Inventory	201,024.00	164,236.48
Electrical Supplies and Materials Inventory	11,334.33	9,193.00
Allowance for Impairment-Electrical Supplies and Materials Inventory	-	-
Net Value-Electrical Supplies and Materials Inventory	11,334.33	9,193.00
Supplies & Materials for Water Systems Operations	1,711,124.81	2,862,423.75
Allowance for Impairment-Supplies & Materials for Water Systems Operations	-	-
Net Value-Supplies & Materials for Water Systems Operations	1,711,124.81	2,862,423.75
Housekeeping/Cleaning Supplies	33,918.63	3,719.87
Allowance for Impairment-Housekeeping/CleaningSupplies	-	-
Net Value-Housekeeping/Cleaning Supplies	33,918.63	3,719.87
Other Supplies and Materials Inventory	7,224.52	13,047.37
Allowance for Impairment-Other Supplies and Materials Inventory	-	-
Net Value-Other Supplies and Materials Inventory	7,224.52	13,047.37
Semi-Expendable Machinery and Equipment	84,273.00	114,800.00
Semi-Expendable Office Equipment	-	617.00
Semi-Expendable Information and Communication Technology Equipment	70,289.00	20,942.00
Semi-Expendable Communication Equipment	-	13,396.00
Semi-Expendable Sports Equipment	-	3,326.00
Semi-Expendable Other Machinery and Equipment	13,984.00	76,519.00
Other Current Assets	830,315.58	1,539,017.23

CALABANGA WATER DISTRICT
DETAILED STATEMENT OF FINANCIAL POSITION
GENERAL FUND
AS AT DECEMBER 31, 2025

	2025	2024
Advances	35,550.00	1,036,241.00
Advances to Contractors/Sub-Contractors	35,550.00	1,036,241.00
Prepayments	706,983.75	414,994.40
Prepaid Rent	23,100.00	43,145.47
Prepaid Insurance	635,925.41	343,348.93
Other Prepayments	47,958.34	28,500.00
Deposits	87,781.83	87,781.83
Guaranty Deposits	87,781.83	87,781.83
Total Current Assets	28,350,993.39	31,852,063.70
Non-Current Assets		
Other Investments	11,369,668.63	9,306,945.35
Sinking Fund	11,369,668.63	9,306,945.35
Sinking Fund	11,369,668.63	9,306,945.35
Property, Plant and Equipment	183,879,453.79	166,625,610.53
Land	12,138,485.42	12,138,485.42
Land	12,138,485.42	12,138,485.42
Accumulated Impairment Losses-Land	-	-
Net Value-Land	12,138,485.42	12,138,485.42
Land Improvements	132,046.99	132,046.99
Other Land Improvements	1,320,469.91	1,320,469.91
Accumulated Depreciation-Other Land Improvements	(1,188,422.92)	(1,188,422.92)
Accumulated Impairment Losses-Other Land Improvements	-	-
Net Value-Other Land Improvements	132,046.99	132,046.99
Infrastructure Assets	156,237,850.66	137,982,058.52
Water Supply Systems	263,763,674.45	231,474,508.92
Accumulated Depreciation-Water Supply Systems	(108,770,673.66)	(96,105,189.89)
Accumulated Impairment Losses-Water Supply Systems	-	-
Net Value-Water Supply Systems	154,993,000.79	135,369,319.03
Power Supply Systems	4,662,909.46	5,741,909.46
Accumulated Depreciation-Power Supply Systems	(3,418,059.59)	(3,129,169.97)
Accumulated Impairment Losses-Power Supply Systems	-	-
Net Value-Power Supply Systems	1,244,849.87	2,612,739.49
Buildings and Other Structures	7,956,087.77	8,186,057.21
Buildings	11,806,421.26	11,653,771.26
Accumulated Depreciation-Buildings	(3,941,754.89)	(3,590,595.25)
Accumulated Impairment Losses-Buildings	-	-
Net Value-Buildings	7,864,666.37	8,063,176.01
Other Structures	756,916.80	756,916.80
Accumulated Depreciation-Other Structures	(665,495.40)	(634,035.60)
Accumulated Impairment Losses-Other Structures	-	-
Net Value-Other Structures	91,421.40	122,881.20
Machinery and Equipment	5,829,655.87	1,835,358.63
Office Equipment	1,888,052.71	1,828,053.46
Accumulated Depreciation-Office Equipment	(1,588,933.07)	(1,603,582.03)
Accumulated Impairment Losses-Office Equipment	-	-
Net Value-Office Equipment	299,119.64	224,471.43
Information and Communication Technology Equipment	3,223,919.00	1,094,419.00
Accumulated Depreciation-Information and Communication Technology Equipment	(1,153,326.93)	(739,524.05)
Accumulated Impairment Losses-Information and Communication Technology	-	-
Net Value-Information and Communication Technology Equipment	2,070,592.07	354,894.95
Medical Equipment	220,000.00	220,000.00
Accumulated Depreciation-Medical Equipment	(198,000.00)	(198,000.00)
Accumulated Impairment Losses-Medical Equipment	-	-
Net Value-Medical Equipment	22,000.00	22,000.00
Other Machinery and Equipment	4,862,449.05	2,233,949.30
Accumulated Depreciation-Other Machinery and Equipment	(1,424,504.89)	(999,957.05)

CALABANGA WATER DISTRICT
DETAILED STATEMENT OF FINANCIAL POSITION
GENERAL FUND
AS AT DECEMBER 31, 2025

	2025	2024
Accumulated Impairment Losses-Other Machinery and Equipment	-	-
Net Value-Other Machinery and Equipment	3,437,944.16	1,233,992.25
Transportation Equipment	1,585,327.08	338,287.97
Motor Vehicles	3,983,939.60	2,650,019.60
Accumulated Depreciation-Motor Vehicles	(2,398,612.52)	(2,311,731.63)
Accumulated Impairment Losses-Motor Vehicles	-	-
Net Value-Motor Vehicles	1,585,327.08	338,287.97
Construction in Progress	-	6,013,315.79
Construction in Progress - Infrastructure Assets (Distribution Line Expansion-Brgy Camaning to Brgy Bolos)	-	6,013,315.79
Intangible Assets	2,209,126.47	2,473,426.51
Intangible Assets	2,209,126.47	2,473,426.51
Computer Software	3,368,150.00	3,338,160.00
Accumulated Amortization-Computer Software	(1,159,023.53)	(864,733.49)
Accumulated Impairment Losses-Computer Software	-	-
Net Value-Computer Software	2,209,126.47	2,473,426.51
Total Non-Current Assets	197,458,248.89	178,405,982.39
Total Assets	225,809,242.28	210,258,046.09

LIABILITIES

Current Liabilities		
Financial Liabilities	-	417,855.00
Payables	-	417,855.00
Accounts Payable	-	417,855.00
Inter-Agency Payables	1,513,678.95	1,346,206.76
Inter-Agency Payables	1,513,678.95	1,346,206.76
Due to BIR	648,629.62	491,080.13
Due to GSIS	528,738.14	526,282.93
Due to Pag-IBIG	81,515.87	79,461.66
Due to PhilHealth	159,454.78	158,676.50
Due to Other Government Corporations	54,915.54	54,915.54
Due to SSS	40,425.00	35,790.00
Total Current Liabilities	1,513,678.95	1,764,061.76
Non-Current Liabilities		
Financial Liabilities	16,679,244.99	19,949,607.99
Bills/Bonds/Loans Payable	16,679,244.99	19,949,607.99
Loans Payable-Domestic	16,679,244.99	19,949,607.99
Trust Liabilities	1,257,371.97	1,227,291.96
Trust Liabilities	1,257,371.97	1,227,291.96
Trust Liabilities	210,697.12	-
Guaranty/Security Deposits Payable	1,046,674.85	1,227,291.96

CALABANGA WATER DISTRICT
DETAILED STATEMENT OF FINANCIAL POSITION
GENERAL FUND
AS AT DECEMBER 31, 2025

	2025	2024
Provisions	4,296,240.73	3,601,683.37
Provisions	4,296,240.73	3,601,683.37
Leave Benefits Payable	4,296,240.73	3,601,683.37
Other Payables	28,470.72	28,470.72
Other Payables	28,470.72	28,470.72
Other Payables	28,470.72	28,470.72
Total Non-Current Liabilities	22,261,328.41	24,807,054.04
Total Liabilities	23,775,007.36	26,571,115.80
EQUITY		
Government Equity	22,843,790.35	22,843,790.35
Government Equity	22,843,790.35	22,843,790.35
Government Equity	22,843,790.35	22,843,790.35
Retained Earnings/(Deficit)	179,190,444.57	160,843,139.94
Retained Earnings/(Deficit)	179,190,444.57	160,843,139.94
Retained Earnings/(Deficit)	160,841,161.62	151,335,928.51
Net Income (Loss)	18,349,282.95	9,507,211.43
Total Equity	202,034,234.92	183,686,930.29
Total Liabilities and Equity	225,809,242.28	210,258,046.09

Prepared by:

Sherry Lou B. Guerrero
Senior Accounting Processor A

Certified Correct:

Diana B. Batalla
Corporate Budget Specialist A

Noted by:

Engr. Celedonio I. Tolentino, Jr.
General Manager C

CALABANGA WATER DISTRICT
DETAILED STATEMENT OF CASH FLOWS
GENERAL FUND
FOR THE MONTH ENDED DECEMBER 31, 2025

	2025	2024
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash Inflows		
Collection of Income/Revenue	74,738,554.64	70,573,276.71
Collection of service and business income	65,011,568.29	61,415,301.18
Collection of other income	3,871,585.55	3,978,652.80
Receipt of prior years' income	5,853,410.80	5,179,322.73
Collection of Receivables	5,322.05	9,908.00
Collection of receivable from audit disallowances	5,000.00	9,348.00
Collection of other receivables	322.05	560.00
Receipt of Inter-Agency Fund Transfers	25,000.00	10,000.00
Receipt of cash for the account of NGAs/LGUs/GOCCs	25,000.00	-
Receipt of funds for other inter-agency transactions	-	10,000.00
Receipt of Intra-Agency Fund Transfers	14,500,000.00	-
Receipt of funds for other intra-agency transactions	14,500,000.00	-
Trust Receipts	210,697.12	-
Receipt of guaranty/security deposits	210,697.12	-
Other Receipts	499,323.86	240,338.13
Refund of overpayment of Maintenance and Other Operating Expenses	62,779.33	500.00
Refund of cash advances	101,491.77	132,670.36
Other miscellaneous receipts	335,052.76	107,167.77
Total Cash Inflows	89,976,907.87	70,833,522.84
Cash Outflows		
Payment of Expenses	30,180,763.55	27,759,691.95
Payment of personnel services	15,982,273.10	15,081,683.04
Payment of maintenance and other operating expenses	12,788,939.77	12,513,931.04
Payment of expenses pertaining to/incurred in the prior years	409,540.68	164,277.87
Purchase of Inventories	1,469,995.92	3,024,545.18
Purchase of Inventory held for consumption	1,010,355.65	2,442,695.78
Purchase of Semi-expendable Machinery and Equipment	443,609.08	466,131.38
Purchase of Semi-expendable Furniture, Fixtures and Books	16,031.19	115,718.04
Grant of Cash Advances	6,066,084.19	5,488,362.92
Advances for payroll	4,754,290.59	4,505,185.38
Advances for special purpose/time-bound undertakings	490,765.85	307,859.60
Advances to officers and employees	821,027.75	675,317.94
Prepayments	1,386,412.41	1,025,989.78
Prepaid Rent	448,020.00	430,920.00
Prepaid Insurance	809,064.28	457,619.72
Other Prepayments	129,328.13	137,450.04
Refund of Deposits	2,123,586.06	1,282,929.91
Payment of guaranty deposits	2,123,586.06	1,282,929.91
Payments of Accounts Payable	2,751,541.98	2,185,219.64
Remittance of Personnel Benefit Contributions and Mandatory Deductions	12,682,683.38	11,507,837.93
Remittance of taxes withheld	3,806,649.65	3,480,216.61
Remittance to GSIS/Pag-IBIG/PhilHealth	8,310,468.73	7,572,431.32
Remittance of other personnel benefits contributions	545,585.00	455,190.00
Release of Intra-Agency Fund Transfers	14,500,000.00	-
Issuance of fund to Other Funds	14,500,000.00	-
Other Disbursements	113,460.39	173,189.71
Refund of cash advances	99,991.82	132,730.36
Refund of income taxes withheld	-	17.37
Other disbursements	13,468.57	40,441.98
Total Cash Outflows	71,254,537.88	62,447,967.00
Net Cash Provided by (Used in) Operating Activities	18,722,369.79	18,385,555.84

CALABANGA WATER DISTRICT
DETAILED STATEMENT OF CASH FLOWS
GENERAL FUND
FOR THE MONTH ENDED DECEMBER 31, 2025

	2025	2024
CASH FLOWS FROM INVESTING ACTIVITIES		
Cash Inflows		
Receipt of Interest earned	5,724.44	3,059.09
Total Cash Inflows	5,724.44	3,059.09
Cash Outflows		
Purchase/Construction of Property, Plant and Equipment	13,910,062.05	8,345,902.47
Construction of infrastructure assets	8,977,639.90	5,221,703.23
Construction of buildings and other structures	145,740.75	-
Purchase of machinery and equipment	3,322,283.75	1,306,113.06
Purchase of transportation equipment	766,268.43	-
Advances to contractors	698,131.22	1,818,086.18
Purchase of Investments	2,058,558.55	1,985,722.82
Other long-term investments	2,058,558.55	1,985,722.82
Purchase of Intangible Assets	808,945.31	2,023,953.75
Purchase of computer software	808,945.31	2,023,953.75
Total Cash Outflows	16,777,565.91	12,335,579.04
Net Cash Provided By (Used In) Investing Activities	(16,771,841.47)	(12,332,519.95)
CASH FLOWS FROM FINANCING ACTIVITIES		
Cash Outflows		
Payment of Long-Term Liabilities	3,270,363.00	3,064,217.00
Payment of domestic loans	3,270,363.00	3,064,217.00
Payment of Interest on Loans and Other Financial Charges	783,054.00	994,402.00
Total Cash Outflows	4,053,417.00	4,058,619.00
Net Cash Provided By (Used In) Financing Activities	(4,053,417.00)	(4,058,619.00)
Net Increase/(Decrease) in Cash and Cash Equivalents	(2,039,339.57)	1,994,416.89
Effects of Exchange Rate Changes on Cash and Cash Equivalents	-	-
Cash and Cash Equivalents, January 1	10,796,561.74	8,802,144.85
Cash and Cash Equivalents, December 31	8,697,222.17	10,796,561.74

Prepared by:

Sherry Lou B. Guerrero
Senior Accounting Processor A

Certified Correct:

Diana B. Batalla
Corporate Budget Specialist A

Noted by:

Engr. Celedonio I. Valentino, Jr.
General Manager C