



GUINAYANGAN WATER DISTRICT
Guinayangan, Quezon


CCC #303

2019 ANNUAL BUDGET

Prepared by:


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General Manager


Approved as per BOD Res. # 115
Date: December 5, 2018


ARNULFO P. QUISTO
Board Chairperson


PACITAR R. BAYLON
Vice Chairperson


PURIFICACION G. SEGUERRA
Board Secretary

RAISA B. MACALINTAL
Member


DOMINGOS S. LADUAN
Member



GUINAYANGAN WATER DISTRICT
Guinayangan, Quezon

2019 BUDGET SUMMARY

The 2019 Corporate Operating Budget (COB) presents a comprehensive projection of the Guinayangan Water District operations from January 1, 2019 to December 31, 2019. This budget summary describes the key recommendations encompassing the 2019 COB. Justifications on the projected revenues and expenditures are presented in the succeeding section. Presented below are the sources of funding to meet these requirements.

	Projected Budget	Proposed Budget	Variance	% of Variance
	CY 2018	CY 2019		
SOURCES OF FUND/INCOME:				
Cash Balance (Beginning - based on latest Financial Data)	6,325,815.99	7,188,763.11	862,947.12	13.64%
Cash Inflows from Operations	13,328,800.26	13,933,492.61	604,692.35	4.54%
Loan Funds	3,409,421.71	715,984.62	(2,693,437.09)	-79.00%
TOTAL	23,064,037.96	21,838,240.34	(1,225,797.62)	-5.31%
USE OF FUNDS / PROJECTED EXPENSES				
Operating Costs	13,052,426.00	13,926,878.42	874,452.42	6.70%
Capital Expenditures	2,820,000.00	2,545,800.00	(274,200.00)	-9.72%
Debt Servicing (Loan Amortization - Capital)	1,368,833.96	1,457,622.96	88,789.00	6.49%
Customer's Deposit Reserve (Trust Liabilities)	173,846.50	173,846.50	-	0.00%
3% Reserves (as per Loan Agreement)	1,033,270.02	1,376,119.26	342,849.24	33.18%
On-going/Proposed Projects (Funded by LWUA Loan/Grant)	2,610,541.00	530,000.00	(2,080,541.00)	-79.70%
Unappropriated Fund	2,005,120.48	1,827,973.20	(177,147.28)	-8.83%
TOTAL	23,064,037.96	21,838,240.34	(1,225,797.62)	-5.31%

The 2019 COB presents a financial plan designed to continue the Guinayangan Water District's mission to provide safe, potable and affordable water services incorporating budgets for attributions to Gender and Development (GAD) and Disaster Risk Reduction Management (DRRM). The budget balances revenue requirements with operating revenues and other funding sources. The key objectives of this budget include among others the continued efficiency improvement and expansion projects to support GWD's future growth, maintenance and improvement of GWD's facilities and aging water infrastructures and the development or enhancement of human resources capabilities and customer relations.



GUINAYANGAN WATER DISTRICT
Guinayangan, Quezon

2019 BUDGET SUMMARY

2019 BUDGET ALLOCATIONS

	Actual-Audited CY 2017	Budgeted CY 2018	Proposed CY 2019	Office of the GM / BOD	Admin/Financial Comm. Section	Operation & Maint. Section
INCOME:						
40202090 Waterworks System Fees	11,624,521.92	12,975,051.00	13,539,696.00	-	-	-
40202210 Interest Income	8,925.00	5,000.00	5,000.00	-	-	-
40202230 Fines and Penalty	515,967.79	348,749.26	363,796.61	-	-	-
40202990 Other Business Income	566,951.67	-	20,000.00	-	-	-
40402010 Income from Grants and Donations in Cash	-	-	-	-	-	-
40603990 Miscellaneous Income	5,500.00	-	5,000.00	-	-	-
Gross Income	12,721,866.38	13,328,800.26	13,933,492.61			
EXPENSES:						
Personal Services:						
50101010 Salaries and Wages - Regular	2,758,816.50	2,834,469.00	3,001,602.00	-	3,001,602.00	-
50101020 Salaries and Wages - Casual/Contractual	403,435.70	785,400.00	963,600.00	-	963,600.00	-
50102010 Personnel Economic Relief Allowance (PERA)	240,000.00	462,000.00	456,000.00	-	456,000.00	-
50102020 Representation Allowance (RA)	60,000.00	60,000.00	90,000.00	90,000.00	-	-
50102030 Transportation Allowance (TA)	60,000.00	60,000.00	90,000.00	90,000.00	-	-
50102040 Clothing/Uniform Allowance	60,249.00	124,200.00	118,200.00	-	118,200.00	-
50102100 Honoraria	5,000.00	3,500.00	5,000.00	-	5,000.00	-
50102130 Overtime and Night Pay	-	75,000.00	72,000.00	-	72,000.00	-
50102140 Year-End Bonus	230,957.00	298,041.00	331,114.00	-	331,114.00	-
50102150 Cash Gift	50,000.00	100,000.00	95,000.00	-	95,000.00	-
50102990 Other Bonuses and Allowances	383,708.00	735,187.00	758,840.80	-	758,840.80	-
50103010 Retirement and Life Insurance Premiums	330,918.12	434,384.28	475,824.24	-	475,824.24	-
50103020 Pag-ibig Contributions	12,000.00	23,100.00	22,800.00	-	22,800.00	-
50103030 Philhealth Contributions	29,125.00	51,768.95	50,497.76	-	50,497.76	-
50103040 Employees Compensation Insurance Premiums	12,000.00	23,100.00	22,800.00	-	22,800.00	-
50103050 Provident Fund Contributions	-	-	-	-	-	-
50104030 Terminal Leave Benefits/Leave Monetization	107,701.67	229,565.55	265,207.27	-	265,207.27	-
50104990 Other Personal Benefits	3,500.00	8,000.00	7,600.00	-	7,600.00	-
Total Personal Services	4,747,410.99	6,307,715.78	6,826,086.07	180,000.00	6,646,086.07	-

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GUINAYANGAN WATER DISTRICT
Guinayangan, Quezon

2019 BUDGET SUMMARY

2019 BUDGET ALLOCATIONS

	Actual-Audited	Budgeted	Proposed	Office of the	Admin/Financial	Operation &
	CY 2017	CY 2018	CY 2019	GM / BOD	Comm. Section	Maint. Section
Maintenance and Other Operating Expenses						
50201010 Travelling Expenses - Local	175,809.00	249,800.00	257,600.00	146,800.00	76,800.00	34,000.00
50202010 Training Expenses	208,000.23	293,000.00	315,000.00	180,000.00	110,000.00	25,000.00
50203010 Office Supplies Expenses	57,114.64	70,000.00	70,000.00	-	70,000.00	-
50203020 Accountable Forms Expenses	115,935.57	135,720.00	171,600.00	-	171,600.00	-
50203090 Fuel, Oil & Lubricants Expenses	290,302.12	585,520.00	384,690.00	-	7,800.00	376,890.00
50203130 Chemical and Filtering Supplies Expenses	48,462.70	71,500.00	75,900.00	-	-	75,900.00
50203210 Semi-Expendable Machinery & Equipment Expenses	31,734.00	-	-	-	-	-
50203220 Semi-Expendable Furniture, Fixtures & Books Exp.	4,901.20	-	-	-	-	-
50203990 Other Supplies Expenses	-	25,000.00	20,000.00	10,000.00	10,000.00	-
50204020 Electricity Expenses	483,334.64	506,000.00	846,000.00	-	120,000.00	726,000.00
50204990 Other Utility Expenses	-	4,200.00	2,400.00	-	2,400.00	-
50205010 Postage and Courier Services	2,510.00	6,000.00	6,000.00	6,000.00	-	-
50205020 Telephone Expenses	31,753.33	36,600.00	36,600.00	-	36,600.00	-
50205030 Internet Subscription Expenses	21,968.70	24,000.00	24,000.00	-	24,000.00	-
50205040 Cable, Satellite, Telegraph and Radio Expenses	1,980.00	3,000.00	3,000.00	-	3,000.00	-
50206020 Prizes	-	25,000.00	25,000.00	25,000.00	-	-
50211020 Auditing Services	-	300,000.00	100,000.00	-	100,000.00	-
50211990 Other Professional Services	-	58,700.00	-	-	-	-
50213020 Repairs & Maintenance - Land Improvement	-	20,000.00	20,000.00	-	-	20,000.00
50213030 Repairs & Maintenance - Infrastructure Assets	952,259.13	625,000.00	693,800.00	-	-	693,800.00
50213040 Repairs & Maintenance -Buildings & Other Structures	1,990.00	50,000.00	50,000.00	-	-	50,000.00
50213050 Repairs & Maintenance - Machinery & Equipment	4,975.00	30,000.00	30,000.00	-	15,000.00	15,000.00
50213060 Repairs & Maintenance - Transportation Equipment	24,210.00	25,000.00	25,000.00	-	-	25,000.00
50213070 Repairs & Maintenance - Furniture & Fixtures	85.00	6,000.00	6,000.00	-	-	6,000.00
50215010 Taxes, Duties and Licenses	288,966.47	401,932.22	398,944.85	-	398,944.85	-
50215020 Fidelity Bond Premium	7,500.00	6,000.00	22,957.50	-	22,957.50	-
50215030 Insurance Expense	41,896.62	141,000.00	141,000.00	-	141,000.00	-
SUB TOTAL	2,795,688.35	3,698,972.22	3,725,492.35	367,800.00	1,310,102.35	2,047,590.00

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GUINAYANGAN WATER DISTRICT
Guinayangan, Quezon

2019 BUDGET SUMMARY

BUDGET ALLOCATIONS

	Actual-Audited CY 2017	Budgeted CY 2018	Proposed CY 2019	Office of the GM / BOD	Admin/Financial Comm. Section	Operation & Maint. Section
Balance Forwarded	2,795,688.35	3,698,972.22	3,725,492.35	367,800.00	1,310,102.35	2,047,590.00
50216010 Labor and Wages (MOOE)	-	28,800.00	-	-	-	-
50299010 Advertising, Promotional & Marketing Expenses	25,074.75	10,000.00	5,000.00	5,000.00	-	-
50299030 Representation Expenses	67,245.00	120,000.00	120,000.00	120,000.00	-	-
50299050 Rent/Lease Expenses	5,000.00	2,000.00	2,000.00	-	2,000.00	-
50299060 Membership, Dues & Contribution to Organization	2,687.00	9,000.00	12,200.00	12,200.00	-	-
50299070 Subscription Expenses	6,664.00	20,000.00	10,000.00	-	10,000.00	-
50299120 Directors' and Committee Members' Fees	202,752.00	214,272.00	435,600.00	435,600.00	-	-
Total Maintenance and Operating Expenses	3,105,111.10	4,103,044.22	4,310,292.35	940,600.00	1,322,102.35	2,047,590.00
Financial Expenses						
50301020 Interest Expenses	1,070,485.00	988,666.00	900,000.00	-	900,000.00	-
Total Financial Expenses	1,070,485.00	988,666.00	900,000.00	-	900,000.00	-
Non-Cash Expenses						
50501020 Depreciation - Land Improvements	3,424.31	3,500.00	3,500.00	-	3,500.00	-
50501030 Depreciation - Infrastructure Assets	1,233,945.70	1,620,000.00	1,600,000.00	-	1,600,000.00	-
50501040 Depreciation - Buildings and Other Structures	68,651.52	70,000.00	70,000.00	-	70,000.00	-
50501050 Depreciation - Machinery and Equipment	29,876.87	69,000.00	35,000.00	-	35,000.00	-
50501060 Depreciation - Transportation Equipment	10,786.50	18,000.00	30,000.00	-	30,000.00	-
50501070 Depreciation - Furniture, Fixtures and Books	-	8,500.00	2,000.00	-	2,000.00	-
50503020 Impairment Loss - Loans and Receivables	104,405.31	120,000.00	150,000.00	-	150,000.00	-
Total Non-Cash Expenses	1,451,090.21	1,909,000.00	1,890,500.00	-	1,890,500.00	-
TOTAL EXPENSES/ALLOCATIONS	10,374,097.30	13,308,426.00	13,926,878.42	1,120,600.00	10,758,688.42	2,047,590.00
NET INCOME	2,347,769.08	20,374.26	6,614.19			

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Guinayangan, Quezon

2019 BUDGET SUMMARY

BUDGET ALLOCATIONS

	Actual-Audited CY 2017	Budgeted CY 2018	Proposed CY 2019	Office of the GM / BOD	Admin/Financial Comm. Section	Operation & Maint. Section
CAPITAL EXPENDITURES						
Water System Equipment						
Flowmeters	-	-	440,000.00	-	-	440,000.00
Dewatering Pump	-	-	50,000.00	-	-	50,000.00
Office Equipment						
Filing Cabinets/Vault	-	-	60,000.00	-	60,000.00	-
Fire Extinguishers	-	-	10,800.00	-	-	10,800.00
Gen. Set (Office)	-	-	100,000.00	-	100,000.00	-
Office/IT Equipment	78,000.00	75,000.00	40,000.00	-	40,000.00	-
Tools						
Pipe Wrenches/Shovel/Other Tools	25,000.00	25,000.00	25,000.00	-	-	25,000.00
Construction of Workshop/Storage Room						
Labor and Materials	30,000.00	30,000.00	70,000.00	-	-	70,000.00
Inventories						
Service Connection Materials	600,000.00	600,000.00	750,000.00	-	-	750,000.00
Land Acquisition and Titling						
Land Acquisition and Titling	235,000.00	1,000,000.00	1,000,000.00	1,000,000.00	-	-
TOTAL CAPITAL EXPENDITURES	968,000.00	1,730,000.00	2,545,800.00	1,000,000.00	200,000.00	1,345,800.00
LWUA/GRANT FUNDED PROJECTS						
Cleaning of Well						
Labor and Materials	-	-	30,000.00	-	-	30,000.00
Land Titling (San Antonio Water Tank)	40,000.00	30,000.00	30,000.00	30,000.00	-	-
Standby Centrifugal Pump (San Antonio Spring)	-	70,000.00	70,000.00	-	-	70,000.00
Painting of Water Tanks	135,000.00	135,000.00	250,000.00	-	-	250,000.00
Fencing of Sources/Water Tank Sites	-	15,000.00	150,000.00	-	-	150,000.00
TOTAL LWUA/GRANT FUNDED PROJECTS	175,000.00	250,000.00	530,000.00	30,000.00	-	500,000.00

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2019 BUDGET SUMMARY

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	Actual-Audited	Budgeted	Proposed	Office of the	Admin/Financial	Operation &
	CY 2017	CY 2018	CY 2019	GM / BOD	Comm. Section	Maint. Section
DOMESTIC LOAN AMORTIZATION (CAPITAL)						
LA #3-492 (P 3,585,003.97)	239,406.00	259,792.00	281,917.00	-	281,917.00	-
LA #4-2229A (KfW) (P12,886,000.00)	610,774.00	662,785.00	719,223.00	-	719,223.00	-
LA #4-2229B (KfW) (P2,334,702.69)	110,659.00	120,081.00	130,307.00	-	130,307.00	-
LA #9-0600 (Salintubig) (P4,523,625.50)	226,176.00	226,176.00	226,176.00	-	226,176.00	-
LA #9-0648 (Salintubig) (P1,500,000.00)	25,000.00	99,999.96	99,999.96	-	99,999.96	-
TOTAL DOMESTIC LOAN AMORTIZATION	1,212,015.00	1,368,833.96	1,457,622.96	-	1,457,622.96	-

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