




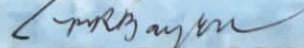
GUINAYANGAN WATER DISTRICT
Guinayangan, Quezon

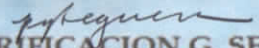
CCC #303

2020 ANNUAL BUDGET

Approved as per BOD Res. # 117
Date: December 11, 2019


DOMINGO S. LADUAN
Board Chairperson

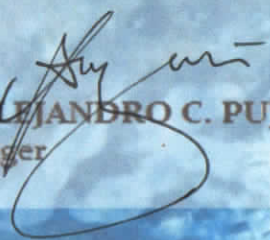

PACITA R. BAYLON
Vice Chairperson


PURIFICACION G. SEGUERRA
Board Secretary


RAISA B. MACALINTAL
Member

Member

Prepared by:


CARMELO ALEJANDRO C. PUJALTE, EnP
General Manager



GUINAYANGAN WATER DISTRICT
Guinayangan, Quezon

FY 2020 COB page 5

2020 BUDGET SUMMARY

The 2020 Corporate Operating Budget (COB) presents a comprehensive projection of the Guinayangan Water District operations from January 1, 2020 to December 31, 2020. This budget summary describes the key recommendations encompassing the 2020 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 CY 2019	Proposed Budget CY 2020	Variance	% of Variance
SOURCES OF FUND/INCOME:				
Cash Balance (Beginning - based on latest Financial Data)	7,188,763.11	6,634,984.31	(553,778.80)	-7.70%
Cash Inflows from Operations	13,933,492.61	14,010,724.37	77,231.76	0.55%
Loan/Grant Fund Balance	715,984.62	50,000.00	(665,984.62)	-93.02%
TOTAL	21,838,240.34	20,695,708.68	(1,142,531.66)	-5.23%
USE OF FUNDS / PROJECTED EXPENSES				
Operating Costs	13,926,878.42	14,001,830.72	74,952.30	0.54%
Capital Expenditures	2,545,800.00	2,525,800.00	(20,000.00)	-0.79%
Debt Servicing (Loan Amortization - Capital)	1,457,622.96	1,553,964.00	96,341.04	6.61%
Customer's Deposit Reserve (Trust Liabilities)	173,846.50	173,846.50	-	0.00%
3% Reserves (as per Loan Agreement)	1,376,119.26	1,676,499.77	300,380.51	21.83%
On-going/Proposed Projects (Funded by LWUA Loan/Grant)	530,000.00	50,000.00	(480,000.00)	-90.57%
Accounts Payable (COA, others)	182,964.85	471,815.95	288,851.10	157.87%
Payment of Delinquent Account - Previous Years (BIR)	180,000.00	180,000.00	-	0.00%
Unappropriated Fund	1,465,008.35	61,951.74	(1,114,205.51)	-76.05%
TOTAL	21,838,240.34	20,695,708.68	(1,142,531.66)	-5.23%

The 2020 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.



2020 BUDGET SUMMARY

2020 BUDGET ALLOCATIONS

	Proposed	Office of the	Admin/Financial	Operation &
	CY 2020	GM / BOD	Comm. Section	Maint. Section
INCOME:				
40202090 Waterworks System Fees	13,617,409.00	-	-	-
40202210 Interest Income	5,000.00	-	-	-
40202230 Fines and Penalty	363,315.37	-	-	-
40202990 Other Business Income	20,000.00	-	-	-
40402010 Income from Grants and Donations in Cash	-	-	-	-
40603990 Miscellaneous Income	5,000.00	-	-	-
Gross Income	14,010,724.37			
EXPENSES:				
Personal Services:				
50101010 Salaries and Wages - Regular	3,314,625.60	-	3,314,625.60	-
50101020 Salaries and Wages - Casual/Contractual	1,185,600.00	-	1,185,600.00	-
50102010 Personnel Economic Relief Allowance (PERA)	432,000.00	-	432,000.00	-
50102020 Representation Allowance (RA)	60,000.00	60,000.00	-	-
50102030 Transportation Allowance (TA)	60,000.00	60,000.00	-	-
50102040 Clothing/Uniform Allowance	112,200.00	-	112,200.00	-
50102100 Honoraria	5,000.00	-	5,000.00	-
50102130 Overtime and Night Pay	72,000.00	-	72,000.00	-
50102140 Year-End Bonus	356,054.60	-	356,054.60	-
50102150 Cash Gift	90,000.00	-	90,000.00	-
50102990 Other Bonuses and Allowances	594,063.00	-	594,063.00	-
50103010 Retirement and Life Insurance Premiums	511,803.07	-	511,803.07	-
50103020 Pag-ibig Contributions	21,600.00	-	21,600.00	-
50103030 Philhealth Contributions	60,049.96	-	60,049.96	-
50103040 Employees Compensation Insurance Premiums	21,600.00	-	21,600.00	-
50103050 Provident Fund Contributions	-	-	-	-
50104030 Terminal Leave Benefits/Leave Monetization	187,897.50	-	187,897.50	-
50104990 Other Personal Benefits	7,200.00	-	7,200.00	-
Total Personal Services	7,091,693.73	120,000.00	6,971,693.73	

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2020 BUDGET SUMMARY

2020 BUDGET ALLOCATIONS

	Proposed CY 2020	Office of the GM / BOD	Admin/Financial Comm. Section	Operation & Maint. Section
Maintenance and Other Operating Expenses				
50201010 Travelling Expenses - Local	257,600.00	146,800.00	72,000.00	38,800.00
50202010 Training Expenses	400,000.00	265,000.00	135,000.00	-
50203010 Office Supplies Expenses	70,000.00	-	70,000.00	-
50203020 Accountable Forms Expenses	167,700.00	-	167,700.00	-
50203090 Fuel, Oil & Lubricants Expenses	384,690.00	-	7,800.00	376,890.00
50203130 Chemical and Filtering Supplies Expenses	75,900.00	-	-	75,900.00
50203210 Semi-Expendable Machinery & Equipment Expenses	-	-	-	-
50203220 Semi-Expendable Furniture, Fixtures & Books Exp.	-	-	-	-
50203990 Other Supplies Expenses	20,000.00	10,000.00	10,000.00	-
50204020 Electricity Expenses	1,041,000.00	-	120,000.00	921,000.00
50204990 Other Utility Expenses	2,400.00	-	2,400.00	-
50205010 Postage and Courier Services	6,000.00	6,000.00	-	-
50205020 Telephone Expenses	36,600.00	-	36,600.00	-
50205030 Internet Subscription Expenses	24,000.00	-	24,000.00	-
50205040 Cable, Satellite, Telegraph and Radio Expenses	4,800.00	-	4,800.00	-
50206020 Prizes	25,000.00	25,000.00	-	-
50211020 Auditing Services	70,000.00	-	70,000.00	-
50211990 Other Professional Services	-	-	-	-
50213020 Repairs & Maintenance - Land Improvement	20,000.00	-	-	20,000.00
50213030 Repairs & Maintenance - Infrastructure Assets	616,800.00	-	-	616,800.00
50213040 Repairs & Maintenance -Buildings & Other Structures	50,000.00	-	-	50,000.00
50213050 Repairs & Maintenance - Machinery & Equipment	30,000.00	-	15,000.00	15,000.00
50213060 Repairs & Maintenance - Transportation Equipment	25,000.00	-	-	25,000.00
50213070 Repairs & Maintenance - Furniture & Fixtures	6,000.00	-	-	6,000.00
50215010 Taxes, Duties and Licenses	378,889.49	-	378,889.49	-
50215020 Fidelity Bond Premium	22,957.50	-	22,957.50	-
50215030 Insurance Expense	141,000.00	-	141,000.00	-
SUB TOTAL	3,876,336.99	452,800.00	1,278,146.99	2,145,390.00

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2020 BUDGET SUMMARY

2020 BUDGET ALLOCATIONS

	Proposed CY 2020	Office of the GM / BOD	Admin/Financial Comm. Section	Operation & Maint. Section
Balance Forwarded	3,876,336.99	452,800.00	1,278,146.99	2,145,390.00
50216010 Labor and Wages (MOOE)	-	-	-	-
50299010 Advertising, Promotional & Marketing Expenses	5,000.00	5,000.00	-	-
50299030 Representation Expenses	120,000.00	120,000.00	-	-
50299050 Rent/Lease Expenses	2,000.00	-	2,000.00	-
50299060 Membership, Dues & Contribution to Organization	9,300.00	9,300.00	-	-
50299070 Subscription Expenses	10,000.00	-	10,000.00	-
50299120 Directors' and Committee Members' Fees	384,000.00	384,000.00	-	-
Total Maintenance and Operating Expenses	4,406,636.99	971,100.00	1,290,146.99	2,145,390.00
Financial Expenses				
50301020 Interest Expenses	810,000.00	-	810,000.00	-
Total Financial Expenses	810,000.00	-	810,000.00	-
Non-Cash Expenses				
50501020 Depreciation - Land Improvements	3,500.00	-	3,500.00	-
50501030 Depreciation - Infrastructure Assets	1,400,000.00	-	1,400,000.00	-
50501040 Depreciation - Buildings and Other Structures	70,000.00	-	70,000.00	-
50501050 Depreciation - Machinery and Equipment	38,000.00	-	38,000.00	-
50501060 Depreciation - Transportation Equipment	30,000.00	-	30,000.00	-
50501070 Depreciation - Furniture, Fixtures and Books	2,000.00	-	2,000.00	-
50503020 Impairment Loss - Loans and Receivables	150,000.00	-	150,000.00	-
Total Non-Cash Expenses	1,693,500.00	-	1,693,500.00	-
TOTAL EXPENSES/ALLOCATIONS	14,001,830.72	1,091,100.00	10,765,340.72	2,145,390.00
NET INCOME	8,893.65			

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2020 BUDGET SUMMARY

2020 BUDGET ALLOCATIONS

	Proposed CY 2020	Office of the GM / BOD	Admin/Financial Comm. Section	Operation & Maint. Section
CAPITAL EXPENDITURES				
Water System Equipment				
Flowmeters	100,000.00	-	-	100,000.00
Standby 5HP Centrifugal Pump	70,000.00			70,000.00
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)	80,000.00	-	80,000.00	-
Office/IT Equipment	50,000.00	-	50,000.00	-
Small Tools for Maintenance				
Pipe Wrenches/Shovel/Other Tools	25,000.00	-	-	25,000.00
Construction of Workshop/Storage Room				
Labor and Materials	70,000.00	-	-	70,000.00
Inventories (Water Service Connection Supplies/Materials)				
Service Connection Materials	750,000.00	-	-	750,000.00
Land Acquisition and Titling				
Land Acquisition and Titling	800,000.00	800,000.00	-	-
Construction of 30cu.m. Collection Tank (San Antonio Spring Source)				
Construction Supplies and Materials including Labor	60,000.00	-	-	60,000.00
Construction of Filtration System (Hinabaan/Balinarin Pump Station)				
Construction Supplies and Materials including Labor	80,000.00	-	-	80,000.00
Fencing/Painting of Source/Water Tank Sites/Structures				
Labor and Materials	120,000.00	-	-	120,000.00
Installation of Main Pipeline (Hinabaan-Balinarin Water Reservoir)				
Labor and Materials	200,000.00	-	-	200,000.00
TOTAL CAPITAL EXPENDITURES	2,525,800.00	800,000.00	200,800.00	1,525,000.00

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2020 BUDGET SUMMARY

2020 BUDGET ALLOCATIONS

	Proposed	Office of the	Admin/Financial	Operation &
	CY 2020	GM / BOD	Comm. Section	Maint. Section
DOMESTIC LOAN AMORTIZATION (CAPITAL)				
LA #3-492 (P 3,585,003.97)	305,919.00	-	305,919.00	-
LA #4-2229A (KfW) (P12,886,000.00)	780,468.00	-	780,468.00	-
LA #4-2229B (KfW) (P2,334,702.69)	141,405.00	-	141,405.00	-
LA #9-0600 (Salintubig) (P4,523,625.50)	226,176.00	-	226,176.00	-
LA #9-0648 (Salintubig) (P1,500,000.00)	99,996.00	-	99,996.00	-
TOTAL DOMESTIC LOAN AMORTIZATION	1,553,964.00	-	1,553,964.00	-

PROJECTS FUNDED FROM LWUA LOAN/GRANT FUND BALANCE				
Pipeline Installation (Hinabaan/Balinarin Water System)				
Fitting/Other Materials for Pipeline Extension	50,000.00	-	-	50,000.00
TOTAL PROJECTS FUNDED FROM LWUA LOAN/GRANT FUND BALANCE	50,000.00	-	-	50,000.00

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R. Baylon

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