



**GUINAYANGAN WATER DISTRICT**  
 Guinayangan, Quezon  
**PROJECTED INCOME**  
 CY 2021

**I. 40202090 - WATERWORKS SYSTEM FEES**

**A. PROJECTION - NO. OF SERVICE CONNECTIONS FOR 2021**

	Residential	Government	Commercial	Comm. A	Comm. B	Comm. C	TOTAL
No. of Connections Beginning 2021	2850	54	24	5	30	87	3050
Estimated New Connection during the year	115	0	0	0	0	5	120
Estimated Reconnection during the year	70	0	0	0	0	0	70
<b>TOTAL</b>	<b>3035</b>	<b>54</b>	<b>24</b>	<b>5</b>	<b>30</b>	<b>92</b>	<b>3240</b>

**B. COMPUTATION OF REVENUES**

CLASSIFICATION	No. of Connection	Average Consumption	Minimum Charge	11 - 20	21 - 30	31 - 40	41 - UP	Ave Revenue per Connection	Projected Monthly Billing
Residential	3035	15	201.00	21.85	24.00	26.40	28.90	310.25	941,608.75
Government	54	30	201.00	21.85	24.00	26.40	28.90	659.50	35,613.00
Commercial	24	30	402.00	43.70	48.00	52.80	57.80	1319.00	31,656.00
Commercial A	5	20	351.75	38.20	42.00	46.20	50.55	733.75	3,668.75
Commercial B	30	20	301.50	32.75	36.00	39.60	43.35	629.00	18,870.00
Commercial C	92	20	251.25	27.30	30.00	33.00	36.10	524.25	48,231.00
<b>Total</b>									<b>1,079,647.50</b>

x 12 months

Projected Water Sales for 2021: **12,955,770.00**

**C. Revenue from Water Meter Maintenance Fee (WMMF)**

Average No. of Connection per month: 3240

WMMF Charge per month: 5.00

Estimated WMMF Annual Income: **194,400.00**

**D. New Connection Fees and Charges**

Estimated Number of New Connections for 2021: 120

New Connection Fees and Charges: 3,500.00

Estimated Revenue from New Connection Fees and Charges: **420,000.00**

**E. Reconnection Fees and Charges**

Estimated Number of Reconnections: 70

Reconnection Fees and Charges 400

Estimated Revenue from Reconnections: **28,000.00**

**II. 40202230 - Fines and Penalties - Business Income**

Projected Sales for 2021: 12,955,770.00

Delinquency Rate (On time Paid is 72.0%): 28.00%

Overdue Bills: 3,627,615.60

Penalty Rate: 10%

Penalty Charges: **362,761.56**

**III. 40202990 - Other Business Income**

Estimated Income from Sale of Inventory Supplies/Materials: **20,000.00**

**IV. 40202210 - Interest Income**

Estimated Interest Earnings from Savings Accounts: **5,000.00**

**V. 40603990 - Miscellaneous Income**

Estimated Income from Sale of Bid Documents/Scrap Materials: **5,000.00**

**TOTAL PROJECTED REVENUE FOR 2021: 13,990,931.56**

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Guinayangan, Quezon

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**2021 PROJECTED INCOME AND EXPENSES**

		Actual-Audited	Actual-Current	Projected	Budgeted	Proposed	Increase
INCOME:		CY 2017	Jan-Oct. 2020	Year End 2020	CY 2020	CY 2021	(Decrease)
40202090	Waterworks System Fees	11,624,521.92	10,113,878.49	11,934,376.62	13,617,409.00	13,598,170.00	(19,239.00)
40202210	Interest Income	8,925.00	3,577.08	4,292.50	5,000.00	5,000.00	-
40202230	Fines and Penalty	515,967.79	254,104.79	290,695.88	363,315.37	362,761.56	(553.81)
40202990	Other Business Income	566,951.67	49,112.11	58,934.53	20,000.00	20,000.00	-
40603990	Miscellaneous Income	5,500.00	1,000.00	1,200.00	5,000.00	5,000.00	-
<b>Gross Income</b>		<b>12,721,866.38</b>	<b>10,421,672.47</b>	<b>12,289,499.53</b>	<b>14,010,724.37</b>	<b>13,990,931.56</b>	<b>(19,792.81)</b>
<b>EXPENSES:</b>							
<b>Personal Services:</b>							
50101010	Salaries and Wages - Regular	2,758,816.50	2,493,325.50	3,047,034.70	3,249,625.60	3,253,176.00	3,550.40
50101020	Salaries and Wages - Casual/Contractual	403,435.70	960,413.35	1,158,013.35	1,185,600.00	1,219,680.00	34,080.00
50102010	Personnel Economic Relief Allowance (PERA)	240,000.00	340,000.00	412,000.00	432,000.00	480,000.00	48,000.00
50102020	Representation Allowance (RA)	60,000.00	50,000.00	60,000.00	60,000.00	60,000.00	-
50102030	Transportation Allowance (TA)	60,000.00	50,000.00	60,000.00	60,000.00	60,000.00	-
50102040	Clothing/Uniform Allowance	60,249.00	106,475.00	106,475.00	112,200.00	127,500.00	15,300.00
50102100	Honoraria	5,000.00	-	5,000.00	5,000.00	5,000.00	-
50102110	Hazard Pay	-	64,750.00	64,750.00	65,000.00	-	(65,000.00)
50102130	Overtime and Night Pay	-	33,243.00	45,243.00	72,000.00	75,600.00	3,600.00
50102140	Year-End Bonus	230,957.00	-	340,304.00	356,054.60	372,738.00	16,683.40
50102150	Cash Gift	50,000.00	-	90,000.00	90,000.00	100,000.00	10,000.00
50102160	Mid-Year Bonus	-	330,617.00	330,617.00	354,783.00	372,738.00	17,955.00
50102170	Directors and Committee Members' Fees	-	-	-	-	384,000.00	384,000.00
50102990	Other Bonuses and Allowances	383,708.00	45,000.00	144,000.00	239,280.00	249,280.00	10,000.00
50103010	Retirement and Life Insurance Premiums	330,918.12	389,338.30	474,791.40	511,803.07	536,742.72	24,939.65
50103020	Pag-ibig Contributions	12,000.00	17,000.00	20,600.00	21,600.00	24,000.00	2,400.00
50103030	Philhealth Contributions	29,125.00	46,176.74	56,185.07	60,049.96	76,217.40	16,167.44
50103040	Employees Compensation Insurance Premiums	12,000.00	15,992.00	19,592.00	21,600.00	24,000.00	2,400.00
50103050	Provident/Welfare Fund Contributions	-	-	-	-	-	-
50104030	Terminal Leave Benefits/Leave Monetization	107,701.67	62,263.66	125,633.84	187,897.50	123,226.36	(64,671.14)
50104990	Other Personal Benefits	3,500.00	-	7,200.00	7,200.00	8,000.00	800.00
<b>Total Personal Services</b>		<b>4,747,410.99</b>	<b>5,004,594.55</b>	<b>6,567,439.36</b>	<b>7,091,693.73</b>	<b>7,551,898.48</b>	<b>460,204.75</b>

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**2021 PROJECTED INCOME AND EXPENSES**

		Actual-Audited	Actual-Current	Projected	Budgeted	Proposed	Increase
		CY 2017	Jan-Oct. 2020	Year End 2020	CY 2020	CY 2021	(Decrease)
<b>Maintenance and Other Operating Expenses</b>							
50201010	Travelling Expenses - Local	175,809.00	83,399.00	108,098.83	257,600.00	257,600.00	-
50202010	Training Expenses	208,000.23	22,852.00	132,852.00	400,000.00	405,000.00	5,000.00
50203010	Office Supplies Expenses	57,114.64	45,970.64	60,000.00	70,000.00	70,000.00	-
50203020	Accountable Forms Expenses	115,935.57	105,450.06	125,450.06	167,700.00	208,800.00	41,100.00
50203090	Fuel, Oil & Lubricants Expenses	290,302.12	249,581.92	313,581.92	384,690.00	384,690.00	-
50203130	Chemical and Filtering Supplies Expenses	48,462.70	31,520.51	37,824.61	75,900.00	75,900.00	-
50203210	Semi-Expendable Machinery & Equipment Expenses	31,734.00	3,465.00	10,000.00	-	20,000.00	20,000.00
50203220	Semi-Expendable Furniture, Fixtures & Books Exp.	4,901.20	-	-	-	-	-
50203990	Other Supplies and Materials Expenses	-	11,688.00	15,000.00	20,000.00	30,000.00	10,000.00
50204020	Electricity Expenses	483,334.64	743,146.15	916,646.15	1,041,000.00	834,000.00	(207,000.00)
50204990	Other Utility Expenses	-	-	800.00	2,400.00	2,400.00	-
50205010	Postage and Courier Services	2,510.00	2,224.00	2,668.80	6,000.00	6,000.00	-
50205020	Telephone Expenses	31,753.33	26,541.88	31,850.26	36,600.00	36,600.00	-
50205030	Internet Subscription Expenses	21,968.70	17,949.00	21,538.80	24,000.00	24,000.00	-
50205040	Cable, Satellite, Telegraph and Radio Expenses	1,980.00	540.00	1,620.00	4,800.00	4,800.00	-
50206020	Prizes	-	-	-	25,000.00	25,000.00	-
50210030	Extraordinary and Miscellaneous Expenses	-	-	-	-	26,400.00	26,400.00
50211020	Auditing Services	-	-	70,000.00	70,000.00	70,000.00	-
50213020	Repairs & Maintenance - Land Improvement	-	-	5,000.00	20,000.00	20,000.00	-
50213030	Repairs & Maintenance - Infrastructure Assets	952,259.13	277,763.28	381,315.94	616,800.00	548,800.00	(68,000.00)
50213040	Repairs & Maintenance - Buildings & Other Structures	1,990.00	1,660.00	10,000.00	50,000.00	50,000.00	-
50213050	Repairs & Maintenance - Machinery & Equipment	4,975.00	20,005.00	28,000.00	30,000.00	30,000.00	-
50213060	Repairs & Maintenance - Transportation Equipment	24,210.00	10,515.00	12,618.00	25,000.00	25,000.00	-
50213070	Repairs & Maintenance - Furniture & Fixtures	85.00	310.00	2,500.00	6,000.00	6,000.00	-
50215010	Taxes, Duties and Licenses	288,966.47	218,968.55	262,762.26	378,889.49	364,603.63	(14,285.86)
50215020	Fidelity Bond Premium	7,500.00	21,469.67	21,469.67	22,957.50	22,957.50	-
50215030	Insurance Expense	41,896.62	35,982.05	71,982.05	141,000.00	149,000.00	8,000.00
<b>SUB TOTAL</b>		<b>2,795,688.35</b>	<b>1,931,001.71</b>	<b>2,643,579.35</b>	<b>3,876,336.99</b>	<b>3,697,551.13</b>	<b>(178,785.86)</b>

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**2021 PROJECTED INCOME AND EXPENSES**

	Actual-Audited CY 2017	Actual-Current Jan-Oct. 2020	Projected Year End 2020	Budgeted CY 2020	Proposed CY 2021	Increase (Decrease)
<b>Balance Forwarded</b>	2,795,688.35	1,931,001.71	2,643,579.35	3,876,336.99	3,697,551.13	(178,785.86)
50216010 Labor and Wages (MOOE)	-	-	-	-	-	-
50299010 Advertising, Promotional & Marketing Expenses	25,074.75	-	-	5,000.00	5,000.00	-
50299030 Representation Expenses	67,245.00	43,863.00	72,635.60	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	3,008.00	6,016.00	9,300.00	15,500.00	6,200.00
50299070 Subscription Expenses	6,664.00	-	-	10,000.00	5,000.00	(5,000.00)
50299120 Directors' and Committee Members' Fees	202,752.00	135,360.00	147,456.00	384,000.00	-	(384,000.00)
<b>Total Maintenance and Operating Expenses</b>	<b>3,105,111.10</b>	<b>2,113,232.71</b>	<b>2,871,686.95</b>	<b>4,406,636.99</b>	<b>3,845,051.13</b>	<b>(561,585.86)</b>
<b>Financial Expenses</b>						
50301020 Interest Expenses	1,070,485.00	339,325.00	466,217.00	810,000.00	867,637.50	57,637.50
<b>Total Financial Expenses</b>	<b>1,070,485.00</b>	<b>339,325.00</b>	<b>466,217.00</b>	<b>810,000.00</b>	<b>867,637.50</b>	<b>57,637.50</b>
<b>Non-Cash Expenses</b>						
50501020 Depreciation - Land Improvements	3,424.31	-	3,450.00	3,500.00	3,500.00	-
50501030 Depreciation - Infrastructure Assets	1,233,945.70	-	1,400,000.00	1,400,000.00	1,500,000.00	100,000.00
50501040 Depreciation - Buildings and Other Structures	68,651.52	-	62,000.00	70,000.00	65,000.00	(5,000.00)
50501050 Depreciation - Machinery and Equipment	29,876.87	-	93,000.00	38,000.00	95,000.00	57,000.00
50501060 Depreciation - Transportation Equipment	10,786.50	-	29,000.00	30,000.00	30,000.00	-
50501070 Depreciation - Furniture, Fixtures and Books	-	-	-	2,000.00	2,000.00	-
50503020 Impairment Loss - Loans and Receivables	104,405.31	-	5,000.00	150,000.00	25,000.00	(125,000.00)
<b>Total Non-Cash Expenses</b>	<b>1,451,090.21</b>	<b>-</b>	<b>1,592,450.00</b>	<b>1,693,500.00</b>	<b>1,720,500.00</b>	<b>27,000.00</b>
<b>TOTAL EXPENSES</b>	<b>10,374,097.30</b>	<b>7,457,152.26</b>	<b>11,497,793.31</b>	<b>14,001,830.72</b>	<b>13,985,087.11</b>	<b>(16,743.61)</b>
<b>NET INCOME</b>	<b>2,347,769.08</b>	<b>2,964,520.21</b>	<b>791,706.22</b>	<b>8,893.65</b>	<b>5,844.45</b>	<b>(3,049.20)</b>

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