



GUINAYANGAN WATER DISTRICT
 Guinayangan, Quezon
PROJECTED INCOME
 CY 2023

I. 40202090 - WATERWORKS SYSTEM FEES

A. PROJECTION - NO. OF SERVICE CONNECTIONS FOR 2023

| | Residential | Government | Commercial | Comm A | Comm B | Comm C | TOTAL |
|--|-------------|------------|------------|----------|-----------|------------|-------------|
| No. of Connections Beginning 2023 | 3033 | 54 | 27 | 7 | 37 | 130 | 3288 |
| Estimated New Connection during the year | 110 | 0 | 0 | 0 | 0 | 10 | 120 |
| Estimated Reconnection during the year | 70 | 0 | 0 | 0 | 0 | 0 | 70 |
| TOTAL | 3213 | 54 | 27 | 7 | 37 | 140 | 3478 |

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 | 3213 | 15 | 201.00 | 21.85 | 24.00 | 26.40 | 28.90 | 310.25 | 996,833.25 |
| Government | 54 | 30 | 201.00 | 21.85 | 24.00 | 26.40 | 28.90 | 659.50 | 35,613.00 |
| Commercial | 27 | 30 | 402.00 | 43.70 | 48.00 | 52.80 | 57.80 | 1319.00 | 35,613.00 |
| Commercial A | 7 | 20 | 351.75 | 38.20 | 42.00 | 46.20 | 50.55 | 733.75 | 5,136.25 |
| Commercial B | 37 | 20 | 301.50 | 32.75 | 36.00 | 39.60 | 43.35 | 629.00 | 23,273.00 |
| Commercial C | 140 | 20 | 251.25 | 27.30 | 30.00 | 33.00 | 36.10 | 524.25 | 73,395.00 |
| Total monthly | | | | | | | | | 1,169,863.50 |
| Projected Water Sales for 2023: | | | | | | | | | 14,038,362.00 |

C. Revenue from Water Meter Maintenance Fee (WMMF)

| | |
|--------------------------------------|-------------------|
| Average No. of Connection per month: | 3478 |
| WMMF Charge per month: | 5.00 |
| Estimated WMMF Annual Income: | 208,680.00 |

D. New Connection Fees and Charges

| | |
|---|-------------------|
| Estimated Number of New Connections for 2023: | 120 |
| New Connection Fees and Charges: | 3,800.00 |
| Estimated Revenue from New Connection Fees and Charges | 456,000.00 |

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 2023: | 14,038,362.00 |
| Delinquency Rate (On time Paid is 65.0%): | 35.00% |
| Overdue Bills: | 4,913,426.70 |
| Penalty Rate: | 10% |
| Penalty Charges: | 491,342.67 |

III. 40202990 - Other Business Income

| | |
|---|------------------|
| Estimated Income from Sale of Inventory Supplies/Materials: | 50,000.00 |
|---|------------------|

IV. 40202210 - Interest Income

| | |
|--|-----------------|
| Estimated Interest Earnings from Savings Accounts: | 5,000.00 |
|--|-----------------|

V. 40201130 - Processing Fee

| | |
|--|-----------------|
| Estimated Income from Receipt of Online Processing Fee | 5,000.00 |
|--|-----------------|

VI. 40603990 - Miscellaneous Income

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

TOTAL PROJECTED REVENUE FOR 2023: 15,287,384.67

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GUINAYANGAN WATER DISTRICT
Guinayangan, Quezon

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2023 PROJECTED INCOME AND EXPENSES

| | | Actual | Actual-Current | Projected | Budgeted | Proposed | Increase |
|--------------------------------|--|----------------------|----------------------|----------------------|----------------------|----------------------|-------------------|
| INCOME: | | CY 2021 | Jan-Oct. 2022 | Year End 2022 | CY 2022 | CY 2023 | (Decrease) |
| 40202090 | Waterworks System Fees | 13,728,330.04 | 12,083,268.00 | 14,258,256.24 | 14,033,938.00 | 14,731,042.00 | 697,104.00 |
| 40201040 | Clearance and Certification Fees | 250.00 | 200.00 | 200.00 | - | - | - |
| 40201130 | Processing Fee | - | 1,630.00 | 2,716.67 | - | 5,000.00 | 5,000.00 |
| 40202210 | Interest Income | 3,796.72 | 2,897.37 | 3,476.84 | 5,000.00 | 5,000.00 | - |
| 40202230 | Fines and Penalty | 588,183.30 | 490,734.47 | 561,400.23 | 374,825.30 | 491,342.67 | 116,517.37 |
| 40202990 | Other Business Income | 113,774.56 | 40,762.09 | 48,914.51 | 50,000.00 | 50,000.00 | - |
| 40603990 | Miscellaneous Income | 5,707.50 | 5,000.00 | 6,000.00 | 5,000.00 | 5,000.00 | - |
| Gross Income | | 14,440,042.12 | 12,624,491.93 | 14,880,964.49 | 14,468,763.30 | 15,287,384.67 | 818,621.37 |
| EXPENSES: | | | | | | | |
| Personal Services: | | | | | | | |
| 50101010 | Salaries and Wages - Regular | 3,134,652.00 | 2,502,471.25 | 2,946,471.25 | 3,357,702.00 | 3,467,658.00 | 109,956.00 |
| 50101020 | Salaries and Wages - Casual/Contractual | 1,210,220.00 | 1,012,460.00 | 1,235,100.00 | 1,335,840.00 | 1,617,000.00 | 281,160.00 |
| 50102010 | Personnel Economic Relief Allowance (PERA) | 468,000.00 | 358,000.00 | 438,000.00 | 480,000.00 | 480,000.00 | - |
| 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 | 127,364.62 | 108,000.00 | 108,000.00 | 129,000.00 | 129,000.00 | - |
| 50102100 | Honoraria | 3,000.00 | - | 5,000.00 | 5,000.00 | 5,000.00 | - |
| 50102110 | Hazard Pay | - | - | - | - | - | - |
| 50102130 | Overtime and Night Pay | 71,662.50 | 61,237.50 | 73,837.50 | 82,800.00 | 107,100.00 | 24,300.00 |
| 50102140 | Year-End Bonus | 356,288.00 | 37,037.65 | 323,185.00 | 391,862.00 | 423,920.00 | 32,058.00 |
| 50102150 | Cash Gift | 95,000.00 | 4,750.00 | 85,000.00 | 100,000.00 | 100,000.00 | - |
| 50102160 | Mid-Year Bonus | 372,738.00 | 360,705.00 | 360,705.00 | 391,862.00 | 423,920.00 | 32,058.00 |
| 50102170 | Directors and Committee Members' Fees | 204,192.00 | 175,680.00 | 190,656.00 | 384,000.00 | 384,000.00 | - |
| 50102990 | Other Bonuses and Allowances | 344,000.00 | 82,500.00 | 190,500.00 | 453,783.76 | 357,495.80 | (96,287.96) |
| 50103010 | Retirement and Life Insurance Premiums | 522,322.20 | 424,089.80 | 501,654.20 | 563,225.04 | 610,158.96 | 46,933.92 |
| 50103020 | Pag-ibig Contributions | 23,300.00 | 17,900.00 | 21,300.00 | 24,000.00 | 24,000.00 | - |
| 50103030 | Philhealth Contributions | 61,649.46 | 59,273.73 | 73,307.81 | 91,330.08 | 123,263.10 | 31,933.02 |
| 50103040 | Employees Compensation Insurance Premiums | 22,363.36 | 17,816.40 | 21,216.40 | 24,000.00 | 24,000.00 | - |
| 50103050 | Provident/Welfare Fund Contributions | - | - | - | - | - | - |
| 50104030 | Terminal Leave Benefits/Leave Monetization | 94,751.51 | 35,306.45 | 201,907.45 | 126,852.27 | 131,440.91 | 4,588.64 |
| 50104990 | Other Personal Benefits | 650.00 | - | 7,600.00 | 8,000.00 | 8,000.00 | - |
| Total Personal Services | | 7,232,153.65 | 5,357,227.78 | 6,903,440.61 | 8,069,257.15 | 8,535,956.77 | 466,699.62 |

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GUINAYANGAN WATER DISTRICT
Guinayangan, Quezon

2023 PROJECTED INCOME AND EXPENSES

| | Actual CY 2021 | Actual-Current Jan-Oct. 2022 | Projected Year End 2022 | Budgeted CY 2022 | Proposed CY 2023 | Increase (Decrease) |
|--|---------------------|---------------------------------|----------------------------|---------------------|---------------------|------------------------|
| Maintenance and Other Operating Expenses | | | | | | |
| 50201010 Travelling Expenses - Local | 162,300.00 | 121,020.00 | 145,224.00 | 257,600.00 | 386,560.00 | 128,960.00 |
| 50202010 Training Expenses | 40,746.25 | 105,900.00 | 165,900.00 | 340,000.00 | 340,000.00 | - |
| 50203010 Office Supplies Expenses | 76,189.80 | 53,985.30 | 64,782.36 | 85,000.00 | 85,000.00 | - |
| 50203020 Accountable Forms Expenses | 181,137.71 | 183,556.60 | 220,267.92 | 251,748.00 | 255,600.00 | 3,852.00 |
| 50203090 Fuel, Oil & Lubricants Expenses | 101,554.38 | 87,586.49 | 115,103.79 | 264,690.00 | 268,950.00 | 4,260.00 |
| 50203130 Chemical and Filtering Supplies Expenses | 89,040.44 | 41,209.16 | 49,450.99 | 99,750.00 | 99,750.00 | - |
| 50203210 Semi-Expendable Machinery & Equipment Expenses | 26,552.75 | 18,349.00 | 20,000.00 | 50,000.00 | 50,000.00 | - |
| 50203220 Semi-Expendable Furniture, Fixtures & Books Exp. | - | - | - | - | - | - |
| 50203990 Other Supplies and Materials Expenses | 8,240.84 | 3,203.15 | 26,796.85 | 30,000.00 | 30,000.00 | - |
| 50204020 Electricity Expenses | 672,185.54 | 1,134,429.08 | 1,273,429.08 | 834,000.00 | 1,270,000.00 | 436,000.00 |
| 50204990 Other Utility Expenses | 710.00 | - | - | 2,400.00 | 2,400.00 | - |
| 50205010 Postage and Courier Services | 2,972.00 | 1,410.00 | 1,692.00 | 6,000.00 | 6,000.00 | - |
| 50205020 Telephone Expenses | 32,575.89 | 24,288.09 | 29,145.71 | 36,600.00 | 36,600.00 | - |
| 50205030 Internet Subscription Expenses | 23,940.00 | 19,950.00 | 23,940.00 | 24,000.00 | 24,000.00 | - |
| 50205040 Cable, Satellite, Telegraph and Radio Expenses | 1,295.00 | - | - | 4,800.00 | 2,800.00 | (2,000.00) |
| 50206020 Prizes | 15,245.00 | 9,130.00 | 25,000.00 | 25,000.00 | 25,000.00 | - |
| 50210030 Extraordinary and Miscellaneous Expenses | 17,200.00 | 19,100.00 | 26,400.00 | 26,400.00 | 116,400.00 | 90,000.00 |
| 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 | 733,906.33 | 539,514.87 | 642,314.87 | 616,800.00 | 586,800.00 | (30,000.00) |
| 50213040 Repairs & Maintenance -Buildings & Other Structures | 9,193.50 | 1,765.00 | 26,765.00 | 50,000.00 | 35,000.00 | (15,000.00) |
| 50213050 Repairs & Maintenance - Machinery & Equipment | 40,304.00 | 1,986.00 | 2,383.20 | 50,000.00 | 40,000.00 | (10,000.00) |
| 50213060 Repairs & Maintenance - Transportation Equipment | 31,310.00 | 27,900.00 | 33,480.00 | 50,000.00 | 50,000.00 | - |
| 50213070 Repairs & Maintenance - Furniture & Fixtures | 250.00 | - | 2,500.00 | 6,000.00 | 6,000.00 | - |
| 50215010 Taxes, Duties and Licenses | 324,513.30 | 273,140.51 | 327,768.61 | 364,050.27 | 380,422.69 | 16,372.42 |
| 50215020 Fidelity Bond Premium | 22,234.00 | 20,806.58 | 20,806.58 | 24,007.50 | 24,007.50 | - |
| 50215030 Insurance Expense | 48,853.59 | 95,675.16 | 140,675.16 | 144,000.00 | 144,000.00 | - |
| SUB TOTAL | 2,662,450.32 | 2,783,904.99 | 3,458,826.12 | 3,732,845.77 | 4,355,290.19 | 622,444.42 |

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GUINAYANGAN WATER DISTRICT
Guinayangan, Quezon

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2023 PROJECTED INCOME AND EXPENSES

| | Actual CY 2021 | Actual-Current Jan-Oct. 2022 | Projected Year End 2022 | Budgeted CY 2022 | Proposed CY 2023 | Increase (Decrease) |
|--|----------------------|---------------------------------|----------------------------|----------------------|----------------------|------------------------|
| Balance Forwarded | 2,662,450.32 | 2,783,904.99 | 3,458,826.12 | 3,732,845.77 | 4,355,290.19 | 622,444.42 |
| 50216010 Labor and Wages (MOOE) | 50,350.00 | 160,180.10 | 187,780.10 | 254,000.00 | 360,000.00 | 106,000.00 |
| 50299010 Advertising, Promotional & Marketing Expenses | - | 5,000.00 | 5,000.00 | 5,000.00 | 5,000.00 | - |
| 50299030 Representation Expenses | 87,850.00 | 65,900.00 | 99,080.00 | 120,000.00 | 100,000.00 | (20,000.00) |
| 50299050 Rent/Lease Expenses | 2,000.00 | 30,960.00 | 2,000.00 | 2,000.00 | 8,000.00 | 6,000.00 |
| 50299060 Membership, Dues & Contribution to Organization | 9,022.00 | 15,501.00 | 18,508.00 | 12,600.00 | 9,900.00 | (2,700.00) |
| 50299070 Subscription Expenses | - | - | - | 5,000.00 | 1,000.00 | (4,000.00) |
| 50299120 Directors' and Committee Members' Fees | - | - | - | - | - | - |
| Total Maintenance and Operating Expenses | 2,811,672.32 | 3,061,446.09 | 3,771,194.22 | 4,131,445.77 | 4,839,190.19 | 707,744.42 |
| Financial Expenses | | | | | | |
| 50301020 Interest Expenses | 912,240.48 | 635,792.84 | 781,212.84 | 802,792.50 | 494,410.00 | (308,382.50) |
| 50301040 Bank Charges | - | 200.00 | 500.00 | - | 5,000.00 | 5,000.00 |
| 50301990 Other Financial Charges | - | 1,800.00 | 2,800.00 | - | 5,000.00 | 5,000.00 |
| Total Financial Expenses | 912,240.48 | 637,792.84 | 784,512.84 | 802,792.50 | 504,410.00 | (298,382.50) |
| Non-Cash Expenses | | | | | | |
| 50501020 Depreciation - Land Improvements | 3,424.31 | - | 3,450.00 | 3,500.00 | 3,500.00 | - |
| 50501030 Depreciation - Infrastructure Assets | 1,571,327.47 | - | 1,250,000.00 | 1,250,000.00 | 1,200,000.00 | (50,000.00) |
| 50501040 Depreciation - Buildings and Other Structures | 64,938.78 | - | 65,000.00 | 65,000.00 | 65,000.00 | - |
| 50501050 Depreciation - Machinery and Equipment | 107,273.40 | - | 95,000.00 | 95,000.00 | 90,000.00 | (5,000.00) |
| 50501060 Depreciation - Transportation Equipment | 28,760.79 | - | 29,000.00 | 30,000.00 | 30,000.00 | - |
| 50501070 Depreciation - Furniture, Fixtures and Books | 890.87 | - | - | 2,000.00 | 2,000.00 | - |
| 50503020 Impairment Loss - Loans and Receivables | 317.66 | - | 5,000.00 | 15,000.00 | 15,000.00 | - |
| Total Non-Cash Expenses | 1,776,933.28 | - | 1,447,450.00 | 1,460,500.00 | 1,405,500.00 | (55,000.00) |
| TOTAL EXPENSES | 12,732,999.73 | 9,056,466.71 | 12,906,597.67 | 14,463,995.42 | 15,285,056.96 | 821,061.54 |
| NET INCOME | 1,707,042.39 | 3,568,025.22 | 1,974,366.82 | 4,767.88 | 2,327.71 | (2,440.17) |

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