



# GUIMBA WATER DISTRICT

GUIMBA, NUEVA ECIIJA

TELEPHONE NO. (044) 611-12-07

TELEFAX NO. (044) 611-01-41

## DETAILED CASHFLOW STATEMENT for the month of APRIL 2017

### Cashflow from Operating Activities

#### Cash Inflows

Generation, Transmission & Distribution Income	4,976,486.59	20,079,320.72
Metered Sales		2,265.44
Interest Income		-
Other Business and Service Income	424,591.00	1,651,501.10
Misc. Service Revenues	-	-
Other Water Revenues	278,262.74	1,197,542.02
Fines & Penalties		-
Other Income - Refunds	-	-
Due from Officers & Employees	214.00	71,587.65
Advances to Officers & Employees	-	4,851.00
Other Receivable	-	-
<b>Total Cash Inflows from Operating Activities</b>	<b>P 5,679,554.33</b>	<b>23,007,067.93</b>

#### Cash Outflows

Purchase of Supplies & Other Materials	P 878,859.40	2,016,520.19
Salaries & Wages		-
Regulars	944,804.59	3,723,041.93
Contractuals (daily basis)	77,793.75	313,969.75
Payment of Operating Expenses		-
Cash Advances	39,040.00	212,060.00
Other Personal Services	189,870.00	1,082,340.00
Maintenance and Operating Expenses	947,221.85	3,673,955.71
Remittances to National Government Agencies	780,273.73	3,059,564.11
Loans Payable-Domestic / Interest Expense	700,931.00	2,803,724.00
Acquisition / Purchase of P.P.E.		-
U.P.I.S.	1,070,610.05	5,718,126.90
C.W.I.P.		-
Account's Payables (Others)		-
Refunds	-	2,700.00
<b>Total Cash Outflows</b>	<b>P 5,629,404.37</b>	<b>22,606,002.59</b>

Total Cash Provided by Operating Activities

P 50,149.96 401,065.34

Add: Cash & Cash Equivalents - Beginning

4,848,850.06 4,497,934.68

Cash & Cash Equivalents - Ending

P 4,899,000.02 4,899,000.02

Prepared by:

Noted by:

MARY GRACE D. BATANGAN  
Division Manager C - Finance

ENG'R. FELIXBERTO C. LEGARDA  
General Manager





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**Professional Services**

842	Legal Services
843	Auditing Services
849	Other Professional Services

**Other Maintenance & Operating Expenses**

989	Other Maintenance & Operating Expenses	1,700.00	79,624.00
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**Total Maintenance & Other Operating Expenses**

P 1,206,289.04 4,946,339.26

**Financial Expenses**

975	Interest Expense
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**Total Financial Expenses**

P 309,934.00 1,254,460.00  
P 309,934.00 1,254,460.00

**TOTAL PERSONAL, MOOE & FINANCIAL EXPENSES**

P 3,267,901.89 13,489,231.91

**Doubtful Accounts, Depreciation, Amortization & Depletion**

901	Doubtful Accounts Expenses		
-01	Uncollectible Accounts		
902	Depreciation - Land Improvements		
903	Depreciation - Plant (UPIS)		
-01	Power Production	16,428.37	60,979.10
	Pumping Equipment	119,270.82	477,083.27
	Transmission & Distribution Mains	238,771.37	935,543.03
	Reservoir & Tanks	14,179.81	56,719.22
	Hydrants	1,835.92	7,343.68
	Meters	132,367.50	522,663.00
			1,193.02
904	Depreciation - Buildings & Other Structures		
	Pumping Stations	11,404.67	44,880.23
907	Depreciation - Office Equipment	4,118.02	11,072.10
	Communication Equipments		-
	Medical, Dental & Laboratory Equipment		-
914	Depreciation - Land Transport Equipment	15,052.48	60,209.92
925	Depreciation - Other Machinery Equipment	1,833.78	7,335.15
926	Depreciation - Furniture & Fixtures		-
927	Depreciation - IT Equipment	10,196.71	41,462.92

**TOTAL DEPRECIATION**

565,459.45 2,226,484.64

**NET INCOME(LOSS) AFTER DEPRECIATION & BEFORE INCOME TAX**

P 2,133,680.40 6,349,880.62

**NET INCOME(LOSS) BEFORE DEPRECIATION & BEFORE INCOME TAX**

P 2,699,139.85 8,576,365.26

Prepared by:

Noted by:

*Mary Grace D. Batangan*  
**MARY GRACE D. BATANGAN**  
Division Manager C - Finance

*Eng'r. Felixberto C. Legarda*  
**ENG'R. FELIXBERTO C. LEGARDA**  
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<b>Utility Expenses</b>			
769	Electricity Expenses		68,278.51
-01	Office	17,843.74	
-02	Pumping Stations	718,790.84	2,525,844.79
<b>Communication Expenses</b>			
772	Postage and Deliveries		28,591.58
773	Telephone Expenses - Landline	9,119.77	
774	Telephone Expenses - Mobile	26,260.52	93,877.76
776	Cable, Satellite, Telegraph & Radio Expense	280.00	1,120.00
<b>Printing and Advertising Expenses</b>			
778	Advertising, Promotional and Marketing Expenses		
<b>Taxes, Duties and Premiums</b>			
779	Taxes, Duties and Licenses		3,411.79
-1	Franchise Tax	89,947.21	349,150.52
781	Insurance Premiums		6,704.57
<b>Representation Expenses</b>			
782	Representation Expense	6,011.00	27,028.54
<b>Awards, Prizes and Other Claims</b>			
785	Indemnities and Other Claims		
<b>Generation &amp; Distribution Expenses</b>			
792	Generation, Transmission & Distribution Expenses		
-08	Water Treatment Operations Expenses	9,750.00	39,000.00
09-	Chemicals, Filtering and Lab. Supplies E:		289,820.00
<b>Membership Dues and Contribution Expenses</b>			
796	Membership Dues and Contributions to Organizations		19,293.53
<b>Repairs and Maintenance</b>			
802	Repairs and Maintenance - Land Improvements		
803	Repairs and Maintenance - PLANT (UPIS)		
-04	Maintenance of Wells		
-08	Maintenance of Reservoirs & Tanks		
-09	Maint. of Transmission & Dist. Mains	9,100.00	19,205.00
-12	Maintenance of Meters	78,315.34	310,607.94
-14	Maintenance of Hydrants		10,455.00
804	Repairs and Maintenance - Buildings & Other Structures	1,500.00	53,065.00
-02	Maint. of Pumping Plant Structures & Improv.		
-05	Maint. of Gen. Admin. Structures & Improv.		20,834.00
807	Repairs & Maintenance - Office Equipments	1,105.00	1,490.00
814	Repairs & Maintenance - Land Transportation Equipmen	24,098.35	86,679.62
825	Repairs & Maintenance - Other Machinery Equipment		
-01	Power Production Equipment	19,806.00	29,526.00
-02	Pumping Equipment		
-03	Water Treatment Equipment		
-05	Communication Equipment		
-06	Power Operated Equipment		
-07	Tools, Shop & Garage Equipment		14,725.00
-08	Other PPE		
826	Repairs & Maint.-Furniture & Fixtures		3,770.00





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**DETAILED STATEMENT OF INCOME AND EXPENSES**  
**for the month of APRIL 2017**

576	Generation, Transmission & Distribution Income (Water Sales)		
-01	Metered Sales	P 5,324,495.53	19,501,764.88
612	Interest Income	-	2,265.15
618	Other Business and Service Income		-
-01	Misc. Service Revenues	169,503.47	596,945.12
-04	Other Water Revenues	-	-
619	Fines and Penalties - Business and Service Income		-
-01	Penalty Charges	278,262.74	1,197,542.02
		194,780.00	767,080.00
659	Other Income (WMMF)		
		P <u>5,967,041.74</u>	P <u>22,065,597.17</u>

**GROSS PROFIT FROM SALES**

**EXPENSES:**

**Personal Services:**

701	Salaries & Wages-Regulars	1,245,111.00	4,917,218.90
706	Salaries & Wages - Others	77,793.75	325,489.75
707	Personal Economic Relief Allowance (PERA)	112,000.00	443,000.00
710	Representation Allowance	28,500.00	114,000.00
711	Transportation Allowance	28,500.00	114,000.00
712	Clothing / Uniform Allowance	-	-
713	Honoraria	-	-
714	Year-End Bonus	-	-
-01	13th Month Pay	-	-
-02	Cash Gift	-	-
719	Other Bonuses and Allowances	-	-
-01	Productivity Incentive Bonus	-	275,000.00
-02	Rice Allowance	-	-
-03	Medical / Dental Allowance	-	-
-06	Others	-	-
721	Life and Retirement Insurance Contributions	154,859.60	610,016.00
722	PAG-IBIG Contributions	5,600.00	22,100.00
723	Philhealth Contributions	13,562.50	53,300.00
725	Provident Fund Contributions	-	-
Other Personnel Benefits		-	-
731	Pension Benefits - Regular	-	-
734	Retirement Benefits - Regular	-	-
737	Vacation & Sick Leave Benefits	-	-
749	Other Personnel Benefits	-	-
-01	Overtime and Holiday Pay	85,752.00	414,308.00
-3	Longevity Pay	-	-
<b>Total Personal Services</b>		P <u>1,751,678.85</u>	<u>7,288,432.65</u>

**Maintenance & Other Operating Expenses**

**Supplies Expenses:**

751	Office Supplies Expenses	21,583.11	74,375.95
757	Fuel, Oil & Lubricants Expense		-
-01	Motor Vehicles	64,462.86	266,606.51
-02	Generator Sets	22,795.30	64,956.30
765	Other Supplies Expenses		-
-01	Accountable Forms	-	90,000.00

**HONORARIA**

38,220.00 152,880.00

**Travel and Educational Expenses**

766	Travel Expenses	8,600.00	73,167.35
767	Training and Scholarship Expenses	37,000.00	142,250.00
01	Gender and Development Expense		





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-05	Communications Equipment	167,156.00	
325-05	Accumulated Depreciation	(150,440.40)	16,715.60
	Transport Equipment		
214	Land Transport Equipment	2,981,562.37	
	Accumulated Depreciation	(1,351,275.27)	1,630,287.10
	Total Property, Plant & Equipment		P 106,671,167.30
	Total Non-Current Assets		P 106,671,167.30
			209,616.20
279	Other Assets		
			P 124,723,768.67

TOTAL ASSETS AND OTHER DEBITS

## LIABILITIES, EQUITY AND OTHER CREDIT ACCOUNTS

### Current Liabilities:

	Payable Accounts		3,187,068.77
401	Accounts Payable		
	Inter-Agency Payables		
412	Due to National Government Agencies		365,502.81
-01	GSIS		97,105.11
-02	Pag-Ibig Fund		32,400.00
-03	Philhealth		846,089.70
-04	BIR		(26,437.35)
-05	LBP (employees loans)		
	Total Current Liabilities	P	4,501,729.04
			700,780.13
426	Guaranty Deposits Payable		
	Non-Current Liabilities		
	Loans / Lease Payable		
433	Loans Payable - Domestic (4-1951)	P	36,069,274.19
	Loans Payable - (4-2629)		8,923,680.00
	Loans Payable - (9-0069)		3,555,544.00
	Deferred Credits		
459	Other Deferred Credits	P	447,783.94
	EQUITY		
481	Retained Earnings	P	64,200,202.75
			6,349,880.62
			(25,106.00)

TOTAL LIABILITIES, EQUITY AND OTHER CREDIT ACCOUNTS

P 124,723,768.67

Prepared by:

MARY GRACE D. BATANGAN  
Division Manager C - Finance

Noted by:

ENG'R. FELIXBERTO C. LEGARDA  
General Manager





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## DETAILED BALANCE SHEET

as of APRIL 2017

### ASSETS AND OTHER DEBITS

Current Assets			
Cash on Hand			
			727,438.97
102	Cash-Collecting Officers		5,000.00
104	Petty Cash Fund		3,757,603.56
107	Cash in Bank-Local Currency-Current Account		408,957.49
107-01	Cash in Bank-Local Currency-Savings Account (JSA)		
Receivables Accounts			
			8,442,403.68
111	Account Receivables		(616,454.94)
301	Allowance for Doubtful Accounts		
Other Receivables			
			45,508.64
134	Advances to Officers & Employees		-
135	Due from Officers & Employees		447,783.94
136	Receivables - Disallowances / Charges		271,500.00
149	Other Receivables		1,107,608.42
149-1	Other Receivable - Pablo S. Pagaduan		
Inventories			
			3,143,803.25
169	Other Inventories		
Prepayments, Deposits & Deferred Charges			
			101,832.16
186	Guaranty Deposit		
Total Current Assets			P 17,842,985.17
Non Current Assets			
Property, Plant & Equipment			
			4,238,380.26
201	Land		
Plant, Building & Structures			
203	Plant (UPIS)		
-08	Reservoir & Tanks	5,671,922.17	
303-08	Accumulated Depreciation	(2,637,829.63)	3,034,092.54
-09	Transmission & Distribution Mains	96,630,899.53	
303-09	Accumulated Depreciation	(20,652,440.91)	75,978,458.62
203-12	Meters	11,576,205.00	
303-12	Accumulated Depreciation	(5,736,152.25)	5,840,052.75
-14	Hydrants	734,368.23	
303-14	Accumulated Depreciation	(269,880.32)	464,487.91
-16	Other Plants	573,293.00	
303-16	Accumulated Depreciation	(365,333.18)	207,959.82
204	Building and Other Structures		
-02	Pumping Plant Structures & Improvements	4,561,869.74	
304-02	Accumulated Depreciation	(1,430,117.68)	3,131,752.06
-05	Administrative Structures & Improvements	318,140.57	
305-05	Accumulated Depreciation	(39,117.84)	279,022.73
Equipment and Machinery			
207	Office Equipment	774,152.60	
307	Accumulated Depreciation	(532,748.19)	241,404.41
IT Equipment & Softwares			
		1,538,362.78	
	Accumulated	(1,067,251.79)	471,110.99
225	Other Machinery & Equipment		
-01	Power Production Equipment	9,829,079.61	
325-01	Accumulated Depreciation	(7,416,795.70)	2,412,283.91
-02	Pumping Equipment	25,158,905.12	
325-02	Accumulated Depreciation	(16,496,999.39)	8,661,905.73
-03	Water Treatment Equipment	632,528.71	
325-03	Accumulated Depreciation	(569,275.84)	63,252.87