



# 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 AUGUST 2017

### Cashflow from Operating Activities

#### Cash Inflows

Generation, Transmission & Distribution Income	5,385,866.88	42,373,574.89
Metered Sales	-	5,324.96
Interest Income	-	-
Other Business and Service Income	306,936.50	3,223,480.87
Misc. Service Revenues	7,903.90	16,686.50
Other Water Revenues	301,970.92	2,412,744.50
Fines & Penalties	-	-
Other Income - Refunds	-	-
Due from Officers & Employees	700.00	101,888.29
Advances to Officers & Employees	-	4,851.00
Other Receivable	-	-
<b>Total Cash Inflows from Operating Activities</b>	<b>P 6,003,378.20</b>	<b>48,138,551.01</b>

#### Cash Outflows

Purchase of Supplies & Other Materials	P 653,499.74	5,223,827.81
Salaries & Wages	-	-
Regulars	945,440.59	7,561,900.73
Contractuals (daily basis)	129,235.00	747,449.25
Payment of Operating Expenses	-	-
Cash Advances	4,500.00	370,760.00
Other Personal Services	197,378.00	3,691,563.11
Maintenance and Operating Expenses	1,003,385.14	7,474,631.50
Remittances to National Government Agencies	835,752.53	6,295,157.58
Loans Payable-Domestic / Interest Expense	700,931.00	5,607,448.00
Acquisition / Purchase of P.P.E.	-	-
U.P.I.S.	27,595.02	8,290,583.89
C.W.I.P.	-	-
Account's Payables (Others)	-	-
Refunds	2,700.00	5,400.00
<b>Total Cash Outflows</b>	<b>P 4,500,417.02</b>	<b>45,268,721.87</b>

**Total Cash Provided by Operating Activities**

**P 1,502,961.18 2,869,829.14**

**Add: Cash & Cash Equivalents - Beginning**

**5,864,802.64 4,497,934.68**

**Cash & Cash Equivalents - Ending**

**P 7,367,763.82 7,367,763.82**

Prepared by:

Noted by:

MARY GRACE D. BATANGAN  
Division Manager C - Finance

ENG'R. FELIXBERTO C. LEGARDA  
General Manager





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<b>Professional Services</b>			
842	Legal Services		
843	Auditing Services		
849	Other Professional Services		
<b>Other Maintenance &amp; Operating Expenses</b>			
989	Other Maintenance & Operating Expenses	11,237.00	128,124.00
<b>Total Maintenance &amp; Other Operating Expenses</b>		<b>P 1,536,748.14</b>	<b>10,468,180.22</b>
<b>Financial Expenses</b>			
975	Interest Expense	299,904.00	2,469,205.00
<b>Total Financial Expenses</b>		<b>P 299,904.00</b>	<b>2,469,205.00</b>
<b>TOTAL PERSONAL, MOOE &amp; FINANCIAL EXPENSES</b>		<b>P 3,662,542.24</b>	<b>29,206,910.28</b>
<b>Doubtful Accounts, Depreciation, Amortization &amp; Depletion</b>			
901	Doubtful Accounts Expenses		
-01	Uncollectible Accounts		
902	Depreciation - Land Improvements		
903	Depreciation - Plant (UPIS)		
-01	Power Production	16,428.36	126,692.56
	Pumping Equipment	119,270.82	954,166.54
	Transmission & Distribution Mains	247,879.11	1,910,423.99
	Reservoir & Tanks	14,179.81	113,438.44
	Hydrants	1,835.92	14,687.37
	Meters	140,498.25	1,072,766.25
904	Depreciation - Buildings & Other Structures		1,193.02
	Pumping Stations	11,494.15	90,677.88
907	Depreciation - Office Equipment	3,716.25	25,288.57
	Communication Equipments		-
	Medical,Dental & Laboratory Equipment		-
914	Depreciation - Land Transport Equipment	15,725.98	121,766.84
925	Depreciation - Other Machinery Equipment	2,143.38	15,292.20
926	Depreciation - Furniture & Fixtures		-
927	Depreciation - IT Equipment	10,568.84	83,738.26
<b>TOTAL DEPRECIATION</b>		<b>583,740.87</b>	<b>4,530,131.92</b>
<b>NET INCOME(LOSS) AFTER DEPRECIATION &amp; BEFORE INCOME TAX</b>		<b>P 1,732,332.78</b>	<b>12,603,617.02</b>
<b>NET INCOME(LOSS) BEFORE DEPRECIATION &amp; BEFORE INCOME TAX</b>		<b>P 2,316,073.65</b>	<b>17,133,748.94</b>

Prepared by:

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

Noted by:

*Eng'R. Felixberto C. Legarda*  
**ENG'R. FELIXBERTO C. LEGARDA**  
General Manager





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<b>Utility Expenses</b>			
769	Electricity Expenses	17,535.86	134,299.63
-01	Office	635,913.98	5,100,742.47
-02	Pumping Stations		-
			-
<b>Communication Expenses</b>			
772	Postage and Deliveries	9,323.61	65,590.47
773	Telephone Expenses - Landline	25,598.72	207,876.68
774	Telephone Expenses - Mobile	280.00	2,240.00
776	Cable, Satellite, Telegraph & Radio Expense		-
			-
<b>Printing and Advertising Expenses</b>			
778	Advertising, Promotional and Marketing Expenses		-
			-
<b>Taxes, Duties and Premiums</b>			
779	Taxes, Duties and Licenses	-	10,611.79
-1	Franchise Tax	96,577.94	745,356.64
781	Insurance Premiums	30,926.12	51,633.77
			-
<b>Representation Expenses</b>			
782	Representation Expense	13,192.25	93,064.29
			-
<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	78,000.00
09-	Chemicals, Filtering and Lab. Supplies E:	275,900.00	798,070.00
			-
<b>Membership Dues and Contribution Expenses</b>			
796	Membership Dues and Contributions to Organizations		23,940.53
			-
<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	6,880.00	33,995.00
-12	Maintenance of Meters	132,115.94	761,611.22
-14	Maintenance of Hydrants		10,455.00
804	Repairs and Maintenance - Buildings & Other Structures	1,244.00	67,499.00
-02	Maint. of Pumping Plant Structures & Improv.		-
-05	Maint. of Gen. Admin. Structures & Improv.	6,530.00	34,363.00
807	Repairs & Maintenance - Office Equipments	1,685.00	4,647.00
814	Repairs & Maintenance - Land Transportation Equipmen	20,191.00	154,152.33
825	Repairs & Maintenance - Other Machinery Equipment		-
-01	Power Production Equipment	-	32,426.00
-02	Pumping Equipment	-	300.00
-03	Water Treatment Equipment	-	2,255.00
-05	Communication Equipment		-
-06	Power Operated Equipment		-
-07	Tools, Shop & Garage Equipment	-	15,095.00
-08	Other PPE		-
826	Repairs & Maint.-Furniture & Fixtures	-	8,255.00
			-





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

576	Generation, Transmission & Distribution Income (Water Sales)		41,164,834.44
-01	Metered Sales	P 5,330,184.57	5,324.67
612	Interest Income	-	-
618	Other Business and Service Income	132,876.50	1,167,159.11
-01	Misc. Service Revenues	7,903.90	16,696.50
-04	Other Water Revenues	-	-
619	Fines and Penalties - Business and Service Income	301,970.92	2,412,744.50
-01	Penalty Charges	205,680.00	1,573,900.00
659	Other Income (WMMF)	P 5,978,615.89	P 46,340,659.22
<b>GROSS PROFIT FROM SALES</b>			

**EXPENSES:**

**Personal Services:**

701	Salaries & Wages-Regulars	1,247,386.00	9,899,937.90
706	Salaries & Wages - Others	129,235.00	732,844.25
707	Personal Economic Relief Allowance (PERA)	112,000.00	891,000.00
710	Representation Allowance	28,500.00	228,000.00
711	Transportation Allowance	28,500.00	228,000.00
712	Clothing / Uniform Allowance	-	275,000.00
713	Honoraria	-	-
714	Year-End Bonus	-	-
-01	13th Month Pay	-	-
-02	Cash Gift	-	-
719	Other Bonuses and Allowances	-	-
-01	Productivity Incentive Bonus	-	-
-02	Rice Allowance	-	-
-03	Medical / Dental Allowance	-	-
-04	Mid-Year Bonus	-	1,218,490.00
721	Life and Retirement Insurance Contributions	155,126.60	1,223,433.80
722	PAG-IBIG Contributions	5,600.00	44,400.00
723	Philhealth Contributions	13,562.50	107,550.00
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	105,980.00	791,841.00
-3	Longevity Pay	-	-
	Performance Based Bonus	-	-
<b>Total Personal Services</b>		P 1,825,890.10	16,269,525.06

**Maintenance & Other Operating Expenses**

**Supplies Expenses:**

751	Office Supplies Expenses		
757	Fuel, Oil & Lubricants Expense	3,887.00	128,461.38
-01	Motor Vehicles	-	-
-02	Generator Sets	56,193.00	516,317.82
765	Other Supplies Expenses	10,381.72	144,640.49
-01	Accountable Forms	-	-

**HONORARIA**

**Travel and Educational Expenses**

766	Travel Expenses	38,220.00	305,760.00
767	Training and Scholarship Expenses	20,025.00	139,059.71
01	Gender and Development Expense	113,160.00	489,337.00





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-05	Communications Equipment	167,156.00	
		(150,440.40)	16,715.60
325-05	Accumulated Depreciation		
-07	Tools		
	Transport Equipment	3,153,162.37	
214	Land Transport Equipment	(1,412,832.19)	1,740,330.18
	Accumulated Depreciation		P 108,100,735.08
	Total Property, Plant & Equipment		P 108,100,735.08
	Total Non-Current Assets		244,481.20
279	Other Assets		
			P 129,314,405.48

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		368,731.38
-01	GSIS		99,124.57
-02	Pag-Ibig Fund		33,025.00
-03	Philhealth		777,246.58
-04	BIR		(37,587.85)
-05	LBP (employees loans)		4,427,608.45
	Total Current Liabilities	P	700,780.13
426	Guaranty Deposits Payable		
	Non-Current Liabilities		
	Loans / Lease Payable		
433	Loans Payable - Domestic (4-1951)	P	34,891,625.19
	Loans Payable - (4-2629)		8,623,462.00
	Loans Payable - (9-0069)		3,444,432.00
	Deferred Credits		
459	Other Deferred Credits	P	447,783.94
	EQUITY		
481	Retained Earnings	P	64,200,202.75
			12,603,617.02
			(25,106.00)

TOTAL LIABILITIES, EQUITY AND OTHER CREDIT ACCOUNTS P 129,314,405.48

Prepared by:

MARY GRACE D. BATANGAN  
Division Manager C - Finance

Noted by:

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## DETAILED BALANCE SHEET as of AUGUST 2017

Current Assets			329,310.08
Cash on Hand			5,000.00
102	Cash-Collecting Officers		6,598,886.77
104	Petty Cash Fund		434,566.97
107	Cash in Bank-Local Currency-Current Account		
107-01	Cash in Bank-Local Currency-Savings Account (JSA)		8,618,039.07
Receivables Accounts			(616,454.94)
111	Account Receivables		
301	Allowance for Doubtful Accounts		45,508.64
Other Receivables			-
134	Advances to Officers & Employees		447,783.94
135	Due from Officers & Employees		271,500.00
136	Receivables - Disallowances / Charges		1,107,608.42
149	Other Receivables		
149-1	Other Receivable - Pablo S. Pagaduan		3,625,608.09
Inventories			
169	Other Inventories		101,832.16
Prepayments, Deposits & Deferred Charges			
186	Guaranty Deposit	P	20,969,189.20
Total Current Assets			
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	(2,694,548.85)	2,977,373.32
-09	Transmission & Distribution Mains	99,180,563.53	
303-09	Accumulated Depreciation	(21,627,311.77)	77,553,251.76
203-12	Meters	12,492,405.00	
303-12	Accumulated Depreciation	(6,286,255.50)	6,206,149.50
-14	Hydrants	734,368.23	
303-14	Accumulated Depreciation	(277,224.01)	457,144.22
-16	Other Plants	600,693.00	
303-16	Accumulated Depreciation	(373,290.23)	227,402.77
204	Building and Other Structures		
-02	Pumping Plant Structures & Improvements	4,597,660.74	
304-02	Accumulated Depreciation	(1,475,915.33)	3,121,745.41
-05	Administrative Structures & Improvements	318,140.57	
305-05	Accumulated Depreciation	(39,117.84)	279,022.73
Equipment and Machinery			
207	Office Equipment	803,327.56	
307	Accumulated Depreciation	(546,964.66)	256,362.90
IT Equipment & Softwares			
Accumulated			
225	Other Machinery & Equipment	(1,109,527.13)	432,210.65
-01	Power Production Equipment	9,829,079.61	
325-01	Accumulated Depreciation	(7,482,509.16)	2,346,570.45
-02	Pumping Equipment	25,158,905.12	
325-02	Accumulated Depreciation	(16,974,082.66)	8,184,822.46
-03	Water Treatment Equipment	632,528.71	
325-03	Accumulated Depreciation	(569,275.84)	63,252.87