

**GUIMBA WATER DISTRICT
STATEMENT OF COMPREHENSIVE INCOME
FOR THE MONTH OF JANUARY 2019**

Income

Business Income

40202090	Waterworks System Fees		
-01	Metered Sales- General Customers	6,127,313.70	6,127,313.70
-02	Unmetered Sales to General Customers	-	-
-99	Other Water Works System Fess	-	-
40202160	Sales Revenue	186,291.85	186,291.85
40202210	Interest Income	-	-
40202230	Fines and Penalties-Business Income	345,822.05	345,822.05
40202990	Other Business Income	400,000.00	400,000.00
Total Business Income		7,059,427.60	7,059,427.60

Total Service and Business Income

7,059,427.60 7,059,427.60

Total Income

7,059,427.60 7,059,427.60

Expenses

Personal Services

Salaries and Wages

50101010	Salaries and Wages-Regular	(1,535,602.00)	(1,535,602.00)
50101020	Salaries and Wages-Casual/Contractual	(52,265.00)	(52,265.00)
Total Salaries and Wages		(1,587,867.00)	(1,587,867.00)

Other Compensation

50102010	Personnel Economic Relief Allowance (PERA)	(126,000.00)	(126,000.00)
50102020	Representation Allowance (RA)	(28,500.00)	(28,500.00)
50102030	Transportation Allowance (TA)	(28,500.00)	(28,500.00)
50102040	Clothing/Uniform Allowance	-	-
50102100	Honoraria	-	-
50102110	Hazard Pay	(31,500.00)	(31,500.00)
50102120	Longevity Pay		
50102130	Overtime and Night Pay	(158,673.00)	(158,673.00)
50102140	Year End Bonus	-	-
50102150	Cash Gift	-	-
50102990	Other Bonuses and Allowances	-	-
-12	Productivity Enhancement Incentive - Civilian	-	-
-14	Performance Based Bonus - Civilian	-	-
-39	Mid Year Bonus	-	-

Total Other Compensation		(373,173.00)	(373,173.00)
Personnel Benefit Contributions			
50103010	Retirement and Life Insurance Premiums	(184,272.24)	(184,272.24)
50103020	Pag-IBIG Contributions	(6,300.00)	(6,300.00)
50103030	PhilHealth Contributions	(18,534.98)	(18,534.98)
50103040	Employee Compensation Insurance Premiums	(6,300.00)	(6,300.00)
	Provident/Welfare Fund Contribution	-	-
Total Personnel Benefit Contribution		(215,407.22)	(215,407.22)
Other Personnel Benefits			
50104010	Pension Benefits	-	-
50104020	Retirement Gratuity	-	-
50104030	Terminal Leave Benefits	-	-
50104990	Other Personnel Benefits	-	-
Total Other Personnel Benefits		-	-
Total Personnel Services		(2,176,447.22)	(2,176,447.22)
Maintenance and Other Operating Expenses			
Traveling Expense			
50201010	Traveling Expenses-Local	(12,277.00)	(12,277.00)
50201010	Traveling Expenses-Foreign	-	-
Total Traveling Expenses		(12,277.00)	(12,277.00)
Training and Scholarship Expenses			
50202010	Training Expenses	(27,600.00)	(27,600.00)
	Scholarship Grants/ Expenses	-	-
Total Training and Scholarship Expenses		(27,600.00)	(27,600.00)
Supplies and Materials Expenses			
50203010	Office Supplies Expenses	(20,411.71)	(20,411.71)
50203020	Accountable Forms Expenses	(108,000.00)	(108,000.00)
50203030	Non-Accountable Forms Expenses	-	-
50203090	Fuel, Oil and Lubricants Expenses-Motor Vehicle	(65,080.77)	(65,080.77)
50203090	Fuel, Oil and Lubricants Expenses-Genset	(1,745.51)	(1,745.51)
50203130	Chemical and Filtering Supplies Expense	(104,000.00)	(104,000.00)
50203210	Semi-Expendable Machinery and Equipment Expense	(268,250.00)	(268,250.00)
Total Supplies and Materials Expenses		(567,487.99)	(567,487.99)
Utilities Expenses			
50204020	Electricity Expenses - Office	(19,336.58)	(19,336.58)
50204020	Electricity Expenses - Pumping Stations	(681,937.31)	(681,937.31)
Total Utilities Expenses		(701,273.89)	(701,273.89)
Communication Expenses			

	Postage and Courier Services	-	-
50205020-01	Telephone Expenses - Mobile	(37,444.88)	(37,444.88)
50205020-02	Telephone Expenses - Landline	(4,634.68)	(4,634.68)
50205030	Internet Subscription Expenses	(8,462.33)	(8,462.33)
50205040	Cable, Satellite, Telegraph and Radio Expenses	(300.00)	(300.00)
Total Communication Expenses		(50,841.89)	(50,841.89)
Awards/Rewards, Prizes and Indemnities			
50206030	Indemnities	-	-
Total Awards/Rewards, Prizes and Indemnities		-	-
Generation, Transmission and Distribution Expenses			
50209010	Generation, Transmission and Distribution Expenses	(46,800.00)	(46,800.00)
Confidential, Transmission and Distribution Expenses			
50210030	Extraordinary and Miscellaneous Expenses	-	-
Professional Services			
50211010	Legal Services	-	-
50211020	Auditing Services	-	-
50211990	Other Professional Services	-	-
Total Professional Services		-	-
Repairs and Maintenance			
50213030	Repairs and Maintenance-Infrastructure Assets		
-04	Water Supply System	(47,460.00)	(47,460.00)
-100	Meters	(116,401.31)	(116,401.31)
50213040	Repairs and Maintenance-Building and Other Structures		
-01	Buildings	-	-
-07	Water Plant, Structure and Improvements	(13,366.00)	(13,366.00)
50213050	Repairs and Maintenance-Machinery and Equipment		
-02	Office Equipment	-	-
-03	ICT Equipment	-	-
-07	Communication Equipment	-	-
-16	Power Production Equipment	-	-
-17	Pumping Equipment	-	-
-18	Water Treatment Equipment	-	-
-19	Tools, Shops and Garage	-	-
-20	Power Operated Equipment	-	-
-99	Other Machinery Equipment	-	-
50213060	Repairs and Maintenance-Transportation Equipment		
-1	Motor Vehicle	(76,790.24)	(76,790.24)
50213070	Repairs and Maintenance- Furniture and Fixtures	-	-
50213210	Repairs and Maintenance- Semi-Expendable Machinery Equ	-	-
50213220	Repairs and Maintenance- Semi-Expendable Machinery Fur	-	-

Total Repairs and Maintenance		(254,017.55)	(254,017.55)
Taxes, Insurance Premiums and Other Fees			
50215010	Taxes, Duties and Licenses	(500.00)	(500.00)
	Franchise Tax	-	-
50215030	Insurance Expenses	(7,930.92)	(7,930.92)
Taxes, Insurance Premiums and Other Fees		(8,430.92)	(8,430.92)
Other Maintenance and Operating Expenses			
50299010	Advertising, Promotional and Marketing Expenses	-	-
50299030	Representation Expenses	(16,173.23)	(16,173.23)
50299060	Membership Dues and Contribution to Organizations	(15,422.00)	(15,422.00)
50299120	Directors and Committee Member's Fee	(30,870.00)	(30,870.00)
50299990	Other Maintenance and Operating Expenses	(48,543.00)	(48,543.00)
Total Other Maintenance and Operating Expenses		(111,008.23)	(111,008.23)
Total Maintenance and Other Operating Expenses		(1,779,737.47)	(1,779,737.47)
Financial Expenses			
Financial Expenses			
50301020	Interest Expenses	(265,675.00)	(265,675.00)
50301040	Bank Charges	-	-
Total Financial Expenses		(265,675.00)	(265,675.00)
Non-Cash Expenses			
Depreciation			
50501030	Depreciation-Infrastructure Assets		
	Transmission and Distribution	(263,403.49)	(263,403.49)
	Reservoir and Tank	(14,179.80)	(14,179.80)
	Other Plants	(525.32)	(525.32)
	Hydrants	(1,835.92)	(1,835.92)
	Water Meter	-	-
50501040	Depreciation-Building and Other Structures		
	Building	(1,077.67)	(1,077.67)
	Water Plant, Structure and Improvement	(13,269.43)	(13,269.43)
50501050	Depreciation- Machinery and Equipment		
	Office Equipment	(5,802.00)	(5,802.00)
	ICT Equipment	(6,037.71)	(6,037.71)
	Tools	(3,132.99)	(3,132.99)
	Power Production Equipment	(31,279.83)	(31,279.83)
	Pumping Equipment	(159,606.87)	(159,606.87)
	Water Treatment Equipment	(2,080.05)	(2,080.05)
50501060	Depreciation- Transportation Equipment	(28,181.98)	(28,181.98)
50501070	Depreciation- Furniture, Fixtures and Books	-	-
Total Depreciation		(530,413.06)	(530,413.06)

Impairment Loss

50503020 Impairment Loss-Accounts Receivable

Total Non-Cash Expenses

Total Expenses


Profit/(Loss) Before Tax

Income Tax Expense/ (Benefit)

Profit/(Loss) After Tax

-	-
(530,413.06)	(530,413.06)
(4,752,272.75)	(4,752,272.75)
2,307,154.85	2,307,154.85
-	-
2,307,154.85	2,307,154.85

Prepared By:


Mary Grace D. Batangan
Division Manager C - Finance

Noted By:



Eng'r. Felixberto C. Legarda
General Manager C

**GUIMBA WATER DISTRICT
STATEMENT OF CASH FLOWS
FOR THE MONTH OF JANUARY 2019**

CASH FLOWS FROM OPERATING ACTIVITIES

Cash Inflows		
Collection of Water Bill	6,781,745.59	6,781,745.59
Collection of Fines and Penalties	345,822.05	345,822.05
Collection of Receivables	-	-
Collection of Other Water Works System Fees	396,635.00	396,635.00
Collection of Other Revenues	275,696.15	275,696.15
Collection of COA Disallowances and Other Receivables	-	-
Petty Cash Fund	-	-
Total Cash Inflows	7,799,898.79	7,799,898.79
Cash Outflows		
Purchase of Supplies and Other Materials	1,991,620.76	1,991,620.76
Salaries and Wages- Regular	1,144,480.81	1,144,480.81
Salaries and Wages- Contractual	52,265.00	52,265.00
Other Compensation	247,173.00	247,173.00
Remittance to National Government Agencies	1,105,646.81	1,105,646.81
Grant of Cash Advance	-	-
Payment of Accounts Payable	100,329.92	100,329.92
Other Disbursement	-	-
Payment of Other Operating Expense	1,221,578.07	1,221,578.07
Total Cash Outflows	5,863,094.37	5,863,094.37
NET CASH PROVIDED BY/ (USED IN) OPERATING ACTIVITIES	1,936,804.42	1,936,804.42
CASH FLOWS FROM INVESTING ACTIVITIES		
Receipt of Interest Earned	-	-
Total Cash Inflows	-	-
Cash Outflows		
Acquisition of Property Plant and Equipment	341,715.00	341,715.00
Total Cash Outflows	341,715.00	341,715.00
NET CASH USED IN INVESTING ACTIVITIES	(341,715.00)	(341,715.00)
CASH FLOWS FROM FINANCING ACTIVITIES		
Cash Outflows		
Payment of Domestic Loan	735,679.00	735,679.00
Total Cash Outflows	735,679.00	735,679.00
NET CASH USED IN FINANCING ACTIVITIES	(735,679.00)	(735,679.00)
NET CASH PROVIDED BY/ (USED IN) OPERATING, INVESTING AND FINANCING ACTIVITIES	859,410.42	859,410.42
CASH AND CASH EQUIVALENTS- BEGINNING	11,201,768.70	11,201,768.70
CASH AND CASH EQUIVALENTS- ENDING	12,061,179.12	12,061,179.12

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