



# GUIMBA WATER DISTRICT

GUIMBA, NUEVA ECIJA

TELEPHONE NO. (044) 611-12-07

TELEFAX NO. (044) 611-01-41

## DETAILED BALANCE SHEET

as of MARCH 2016

### ASSETS AND OTHER DEBITS

Current Assets		
Cash on Hand		
102	Cash-Collecting Officers	125,967.09
104	Petty Cash Fund	5,000.00
107	Cash in Bank-Local Currency-Current Account	4,714,297.81
107-01	Cash in Bank-Local Currency-Savings Account (JSA)	353,228.05
Receivables Accounts		
111	Account Receivables	6,911,680.84
301	Allowance for Doubtful Accounts	(616,454.94)
Other Receivables		
134	Advances to Officers & Employees	76,208.64
135	Due from Officers & Employees	-
136	Receivables - Disallowances / Charges	447,783.94
149	Other Receivables	271,500.00
149-1	Other Receivable - Pablo S. Pagaduan	1,131,326.71
Inventories		
169	Other Inventories	3,422,468.16
Prepayments, Deposits & Deferred Charges		
186	Guaranty Deposit	101,832.16
Total Current Assets		P 16,944,838.46
Non Current Assets		
Property, Plant & Equipment		
201	Land	1,448,783.00
Plant, Building & Structures		
203	Plant (UPIS)	
-08	Reservoir & Tanks	5,671,922.17
303-08	Accumulated Depreciation	(2,453,492.16)
-09	Transmission & Distribution Mains	85,270,352.53
303-09	Accumulated Depreciation	(17,729,252.86)
203-12	Meters	8,679,455.00
303-12	Accumulated Depreciation	(4,194,294.75)
-14	Hydrants	734,368.23
303-14	Accumulated Depreciation	(246,013.36)
-16	Other Plants	540,913.00
303-16	Accumulated Depreciation	(342,236.45)
204	Building and Other Structures	198,676.55
-02	Pumping Plant Structures & Improvements	4,436,242.74
304-02	Accumulated Depreciation	(1,285,421.99)
-05	Administrative Structures & Improvements	318,140.57
305-05	Accumulated Depreciation	(27,187.57)
Equipment and Machinery		290,953.00
207	Office Equipment	675,762.60
307	Accumulated Depreciation	(502,460.12)
	IT Equipment & Softwares	1,376,484.78
	Accumulated	(937,353.73)
225	Other Machinery & Equipment	439,131.05
-01	Power Production Equipment	9,197,829.61
325-01	Accumulated Depreciation	(7,250,570.68)
-02	Pumping Equipment	24,263,105.12
325-02	Accumulated Depreciation	(14,987,491.76)
-03	Water Treatment Equipment	632,528.71
325-03	Accumulated Depreciation	(569,275.84)





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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	2,934,562.37	
	Accumulated Depreciation	(1,156,373.03)	1,778,189.34
	Total Property, Plant & Equipment		P 94,515,741.73
	Total Non-Current Assets		P 94,515,741.73
279	Other Assets		209,616.20
TOTAL ASSETS AND OTHER DEBITS			P 111,670,196.39

## LIABILITIES, EQUITY AND OTHER CREDIT ACCOUNTS

Current Liabilities:			
Payable Accounts			
401	Accounts Payable		3,187,068.77
Inter-Agency Payables			
412	Due to National Government Agencies		
-01	GSIS		298,636.06
-02	Pag-Ibig Fund		84,512.16
-03	Philhealth		27,450.00
-04	BIR		840,934.44
-05	LBP (employees loans)		(4,379.33)
	Total Current Liabilities	P	4,434,222.10
426	Guaranty Deposits Payable		700,780.13
Non-Current Liabilities			
Loans / Lease Payable			
433	Loans Payable - Domestic (4-1951)	P	39,682,441.19
	Loans Payable - (4-2629)		9,844,784.00
	Loans Payable - (9-0069)		3,916,658.00
Deferred Credits			
459	Other Deferred Credits	P	447,783.94
EQUITY			
481	Retained Earnings	P	48,058,561.83
			(151,967.65)
			296.65
			4,736,636.20
TOTAL LIABILITIES, EQUITY AND OTHER CREDIT ACCOUNTS		P	111,670,196.39

Prepared by:

*Mary Grace D. Batangan*  
MARY GRACE D. BATANGAN  
Sr. Corporate Accountant

Noted by:

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





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**DETAILED STATEMENT OF INCOME AND EXPENSES**  
**for the month of MARCH 2016**

576	Generation, Transmission & Distribution Income (Water Sales)		
-01	Metered Sales	P 4,099,592.00	12,501,147.13
612	Interest Income		-
618	Other Business and Service Income		-
-01	Misc. Service Revenues	185,369.05	436,078.43
-04	Other Water Revenues		300.00
619	Fines and Penalties - Business and Service Income		-
-01	Penalty Charges	329,255.52	954,756.95
659	Other Income (WMMF)	165,000.00	490,380.00
	<b>GROSS PROFIT FROM SALES</b>	<b>P 4,779,216.57</b>	<b>P 14,382,662.51</b>

**EXPENSES:**

**Personal Services:**

701	Salaries & Wages-Regulares	1,042,936.00	2,717,419.10
706	Salaries & Wages - Others	141,283.00	346,524.00
707	Personal Economic Relief Allowance (PERA)	102,000.00	283,500.00
710	Representation Allowance	8,500.00	25,500.00
711	Transportation Allowance	8,500.00	25,500.00
712	Clothing / Uniform Allowance	-	230,000.00
713	Honoraria		-
714	Year-End Bonus		-
719	Other Bonuses and Allowances		-
-01	Productivity Incentive Bonus		-
-02	Rice Allowance		-
-03	Medical / Dental Allowance		-
-04	Financial Assistance		-
-05	Productivity Bonus		-
-06	Others		-
721	Life and Retirement Insurance Contributions	120,055.55	329,762.27
722	PAG-IBIG Contributions	4,500.00	13,500.00
723	Philhealth Contributions	11,075.00	30,750.00
725	Provident Fund Contributions		-
	<b>Other Personnel Benefits</b>		
731	Pension Benefits - Regular		-
734	Retirement Benefits - Regular		-
737	Vacation & Sick Leave Benefits		5,745.63
749	Other Personnel Benefits		-
-01	Overtime and Holiday Pay	63,010.00	151,598.00
-02	Hazard Pay		-
	<b>Total Personal Services</b>	<b>P 1,501,859.55</b>	<b>4,159,799.00</b>

**Maintenance & Other Operating Expenses**

**Supplies Expenses:**

751	Office Supplies Expenses	12,231.32	45,079.21
757	Fuel, Oil & Lubricants Expense		-
-01	Motor Vehicles	49,674.02	90,132.86
-02	Generator Sets		-
765	Other Supplies Expenses		-
-01	Accountable Forms		-
	<b>HONORARIA</b>	38,220.00	76,440.00
	<b>Travel and Educational Expenses</b>		
766	Travel Expenses	50,751.00	72,738.00
767	Training and Scholarship Expenses	78,000.00	85,000.00
01	Gender and Development Expense		-





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<b>Utility Expenses</b>			
769	Electricity Expenses		
-01	Office	14,398.44	40,578.36
-02	Pumping Stations	510,878.03	1,470,234.12
<b>Communication Expenses</b>			
772	Postage and Deliveries		
773	Telephone Expenses - Landline		9,308.33
774	Telephone Expenses - Mobile	25,665.28	33,740.21
776	Cable, Satellite, Telegraph & Radio Expense	280.00	560.00
<b>Printing and Advertising Expenses</b>			
778	Advertising, Promotional and Marketing Expenses		
<b>Taxes, Duties and Premiums</b>			
779	Taxes, Duties and Licenses	507.00	2,095.04
781	Insurance Premiums	9,012.11	13,992.98
<b>Representation Expenses</b>			
782	Representation Expense	11,051.00	30,287.00
<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	27,750.00
09-	Chemicals, Filtering and Lab. Supplies Exp.		230,600.00
<b>Membership Dues and Contribution Expenses</b>			
796	Membership Dues and Contributions to Organizations		27,398.00
<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		29,097.00
-09	Maint. of Transmission & Dist. Mains	1,900.00	3,472.00
-12	Maintenance of Meters	71,598.03	283,599.55
-14	Maintenance of Hydrants		
804	Repairs and Maintenance - Buildings & Other Structures	49,320.00	221,204.00
-02	Maint. of Pumping Plant Structures & Impi	5,800.00	7,360.00
-05	Maint. of Gen. Admin. Structures & Improv.	1,145.00	1,145.00
807	Repairs & Maintenance - Office Equipments	700.00	3,492.00
814	Repairs & Maintenance - Land Transportation Equipmen	2,414.65	17,036.71
825	Repairs & Maintenance - Other Machinery Equipment		
-01	Power Production Equipment	1,038.00	1,038.00
-02	Pumping Equipment	23,009.00	23,009.00
-03	Water Treatment Equipment		510.00
-05	Communication Equipment		1,625.00
-06	Power Operated Equipment		
-07	Tools, Shop & Garage Equipment		4,130.00
-08	Other PPE		
826	Repairs & Maint.-Furniture & Fixtures		





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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	6,126.50	120,345.50
<b>Total Maintenance &amp; Other Operating Expenses</b>		<b>P 973,469.38</b>	<b>2,979,797.87</b>
<b>Financial Expenses</b>			
975	Interest Expense	340,708.00	1,028,878.00
<b>Total Financial Expenses</b>		<b>P 340,708.00</b>	<b>1,028,878.00</b>
<b>TOTAL PERSONAL, MOOE &amp; FINANCIAL EXPENSES</b>		<b>P 2,816,036.93</b>	<b>8,168,474.87</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	11,693.99	35,081.97
	Pumping Equipment	112,552.31	337,656.95
	Transmission & Distribution Mains	209,827.85	627,116.87
	Reservoir & Tanks	14,179.81	42,539.43
	Hydrants	1,835.92	5,507.76
	Meters	103,542.75	310,119.75
904	Depreciation - Buildings & Other Structures	1,193.03	2,501.40
	Pumping Stations	11,090.61	33,271.82
907	Depreciation - Office Equipment	1,802.78	3,830.03
	Communication Equipments		
	Medical, Dental & Laboratory Equipment		
914	Depreciation - Land Transport Equipment	14,699.98	44,099.94
925	Depreciation - Other Machinery Equipment	1,695.04	5,085.12
926	Depreciation - Furniture & Fixtures		
927	Depreciation - IT Equipment	10,246.80	30,740.40
<b>TOTAL DEPRECIATION</b>		<b>494,360.87</b>	<b>1,477,551.44</b>
<b>NET INCOME(LOSS) AFTER DEPRECIATION &amp; BEFORE INCOME TAX</b>		<b>P 1,468,813.77</b>	<b>4,736,636.20</b>
<b>NET INCOME(LOSS) BEFORE DEPRECIATION &amp; BEFORE INCOME TAX</b>		<b>P 1,963,179.64</b>	<b>6,214,187.64</b>

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## DETAILED CASHFLOW STATEMENT for the month of MARCH 2016

### Cashflow from Operating Activities

#### Cash Inflows

Generation, Transmission & Distribution Income		
Metered Sales	4,459,493.67	13,979,423.69
Interest Income		
Other Business and Service Income		
Misc. Service Revenues	407,351.40	1,013,301.60
Other Water Revenues		300.00
Fines & Penalties	329,255.52	329,255.52
Other Income - Refunds		
Due from Officers & Employees		5,000.00
Advances to Officers & Employees	1,645.00	76,973.00
Other Receivable	5,557.48	5,557.48
<b>Total Cash Inflows from Operating Activities</b>	<b>P 5,203,303.07</b>	<b>15,409,811.29</b>

#### Cash Outflows

Purchase of Supplies & Other Materials	P 541,997.09	634,997.09
Salaries & Wages		
Regulars	680,185.15	1,656,979.27
Contractuals (daily basis)	141,283.00	346,524.00
Payment of Operating Expenses		
Cash Advances	109,700.00	255,700.00
Other Personal Services	97,408.00	556,919.00
Maintenance and Operating Expenses	938,947.95	2,861,227.39
Remittances to National Government Agencies	493,743.60	1,506,659.75
Loans Payable-Domestic / Interest Expense	700,931.00	2,102,793.00
Acquisition / Purchase of P.P.E.		
U.P.I.S.	1,282,177.00	1,783,658.00
C.W.I.P.		
Account's Payables (Others)	197,400.00	1,436,305.09
Refunds	2,700.00	8,100.00
<b>Total Cash Outflows</b>	<b>P 5,186,472.79</b>	<b>13,149,862.59</b>
<b>Total Cash Provided by Operating Activities</b>	<b>P 16,830.28</b>	<b>2,259,948.70</b>
<b>Add: Cash &amp; Cash Equivalents - Beginning</b>	<b>5,181,662.67</b>	<b>2,938,544.25</b>
<b>Cash &amp; Cash Equivalents - Ending</b>	<b>P 5,198,492.95</b>	<b>5,198,492.95</b>

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