



# 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 MARCH 2017

### Cashflow from Operating Activities

#### Cash Inflows

Generation, Transmission & Distribution Income	5,104,561.06	15,102,834.13
Metered Sales	2,265.44	2,265.44
Interest Income	-	-
Other Business and Service Income	454,990.00	1,226,910.10
Misc. Service Revenues	-	-
Other Water Revenues	308,249.83	919,279.28
Fines & Penalties	-	-
Other Income - Refunds	-	-
Due from Officers & Employees	29,350.00	71,373.65
Advances to Officers & Employees	-	4,851.00
Other Receivable	-	-
<b>Total Cash Inflows from Operating Activities</b>	<b>P 5,899,416.33</b>	<b>17,327,513.60</b>

#### Cash Outflows

Purchase of Supplies & Other Materials	P 680,842.42	1,137,660.79
Salaries & Wages		-
Regulars	941,564.44	2,778,237.34
Contractuals (daily basis)	97,961.00	236,176.00
Payment of Operating Expenses		-
Cash Advances	36,000.00	173,020.00
Other Personal Services	186,382.00	892,470.00
Maintenance and Operating Expenses	870,402.84	2,726,733.86
Remittances to National Government Agencies	763,620.34	2,279,290.38
Loans Payable-Domestic / Interest Expense	700,931.00	2,102,793.00
Acquisition / Purchase of P.P.E.		-
U.P.I.S.	1,598,187.81	4,647,516.85
C.W.I.P.		-
Account's Payables (Others)		-
Refunds	-	2,700.00
<b>Total Cash Outflows</b>	<b>P 5,875,891.85</b>	<b>16,976,598.22</b>
<b>Total Cash Provided by Operating Activities</b>	<b>P 23,524.48</b>	<b>350,915.38</b>
<b>Add: Cash &amp; Cash Equivalents - Beginning</b>	<b>4,825,325.58</b>	<b>4,497,934.68</b>
<b>Cash &amp; Cash Equivalents - Ending</b>	<b>P 4,848,850.06</b>	<b>4,848,850.06</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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**Professional Services**

842	Legal Services
843	Auditing Services
849	Other Professional Services

**Other Maintenance & Operating Expenses**

989	Other Maintenance & Operating Expenses	16,580.00	77,924.00
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**Total Maintenance & Other Operating Expenses**

P	<u>1,355,153.87</u>	<u>3,740,050.22</u>
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**Financial Expenses**

975	Interest Expense
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**Total Financial Expenses**

P	<u>312,399.00</u>	<u>944,526.00</u>
P	<u>312,399.00</u>	<u>944,526.00</u>

**TOTAL PERSONAL, MOOE & FINANCIAL EXPENSES**

P	<u>3,430,229.17</u>	<u>10,221,330.02</u>
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**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	44,550.73
	Pumping Equipment	119,270.82	357,812.45
	Transmission & Distribution Mains	234,780.24	696,771.66
	Reservoir & Tanks	14,179.80	42,539.41
	Hydrants	1,835.92	5,507.76
	Meters	132,420.75	390,295.50
			1,193.02
904	Depreciation - Buildings & Other Structures		
	Pumping Stations	11,294.35	33,475.56
907	Depreciation - Office Equipment	2,318.03	6,954.08
	Communication Equipments		-
	Medical, Dental & Laboratory Equipment		-
914	Depreciation - Land Transport Equipment	15,052.48	45,157.44
925	Depreciation - Other Machinery Equipment	1,833.79	5,501.37
926	Depreciation - Furniture & Fixtures		-
927	Depreciation - IT Equipment	10,196.72	31,266.21

**TOTAL DEPRECIATION**

559,611.27	1,661,025.19
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**NET INCOME(LOSS) AFTER DEPRECIATION & BEFORE INCOME TAX**


P	<u>1,249,411.32</u>	<u>4,216,200.22</u>
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**NET INCOME(LOSS) BEFORE DEPRECIATION & BEFORE INCOME TAX**

P	<u>1,809,022.59</u>	<u>5,877,225.41</u>
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Prepared by:

Noted by:

  
**MARY GRACE D. BATANGAN**  
Division Manager C - Finance

  
**ENG'R. FELIXBERTO C. LEGARDA**  
General Manager





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<b>Utility Expenses</b>			
769	Electricity Expenses		50,434.77
-01	Office	16,026.15	
-02	Pumping Stations	585,043.04	1,807,053.95
			-
			-
<b>Communication Expenses</b>			
772	Postage and Deliveries		19,471.81
773	Telephone Expenses - Landline	9,226.79	
774	Telephone Expenses - Mobile	31,454.97	67,617.24
776	Cable,Satellite,Telegraph & Radio Expense	280.00	840.00
			-
			-
<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	81,354.61	259,203.31
781	Insurance Premiums	1,484.90	6,704.57
			-
			-
<b>Representation Expenses</b>			
782	Representation Expense	10,349.93	21,017.54
			-
			-
<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	29,250.00
09-	Chemicals, Filtering and Lab. Supplies E:	248,300.00	289,820.00
			-
			-
<b>Membership Dues and Contribution Expenses</b>			
796	Membership Dues and Contributions to Organizations	3,361.53	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	7,005.00	10,105.00
-12	Maintenance of Meters	72,898.03	232,292.60
-14	Maintenance of Hydrants	10,455.00	10,455.00
804	Repairs and Maintenance - Buildings & Other Structures	10,627.00	51,565.00
-02	Maint.of Pumping Plant Structures & Improv.		-
-05	Maint.of Gen.Admin.Structures & Improv.	1,132.00	20,834.00
807	Repairs & Maintenance - Office Equipments	-	385.00
814	Repairs & Maintenance - Land Transportation Equipmen	19,008.15	62,581.27
825	Repairs & Maintenance - Other Machinery Equipment		-
-01	Power Production Equipment	2,400.00	9,720.00
-02	Pumping Equipment		-
-03	Water Treatment Equipment		-
-05	Communication Equipment		-
-06	Power Operated Equipment		-
-07	Tools, Shop & Garage Equipment	5,700.00	14,725.00
-08	Other PPE		-
826	Repairs & Maint.-Furniture & Fixtures	3,770.00	3,770.00





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

576	Generation, Transmission & Distribution Income (Water Sales)		
-01	Metered Sales	P 4,500,189.13	14,177,269.35
612	Interest Income	2,265.15	2,265.15
618	Other Business and Service Income		
-01	Misc. Service Revenues	235,407.65	427,441.65
-04	Other Water Revenues	-	-
619	Fines and Penalties - Business and Service Income		
-01	Penalty Charges	308,249.83	919,279.28
		193,140.00	572,300.00
659	Other Income (WMMF)	P 5,239,251.76	P 16,098,555.43
<b>GROSS PROFIT FROM SALES</b>			

**EXPENSES:**

**Personal Services:**

701	Salaries & Wages-Regulars	1,234,462.50	3,672,107.90
706	Salaries & Wages - Others	109,481.00	247,696.00
707	Personal Economic Relief Allowance (PERA)	111,000.00	331,000.00
710	Representation Allowance	28,500.00	85,500.00
711	Transportation Allowance	28,500.00	85,500.00
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	151,718.80	455,156.40
722	PAG-IBIG Contributions	5,500.00	16,500.00
723	Philhealth Contributions	13,250.00	39,737.50
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	80,264.00	328,556.00
-3	Longevity Pay	-	-
<b>Total Personal Services</b>		P 1,762,676.30	5,536,753.80

**Maintenance & Other Operating Expenses**

**Supplies Expenses:**

751	Office Supplies Expenses	3,091.39	52,792.84
757	Fuel, Oil & Lubricants Expense	-	-
-01	Motor Vehicles	23,671.38	202,143.65
-02	Generator Sets	-	42,161.00
765	Other Supplies Expenses	-	-
-01	Accountable Forms	90,000.00	90,000.00
<b>HONORARIA</b>		38,220.00	114,660.00

**Travel and Educational Expenses**

766	Travel Expenses	16,714.00	64,567.35
767	Training and Scholarship Expenses	37,250.00	105,250.00
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	(1,336,222.79)	1,645,339.58
	Total Property, Plant & Equipment		P 105,858,847.75
	Total Non-Current Assets		P 105,858,847.75
			209,616.20
279	Other Assets		
			P 122,939,371.09
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		360,572.64
-01	GSIS		95,205.26
-02	Pag-Ibig Fund		31,775.00
-03	Philhealth		811,557.90
-04	BIR		(26,164.71)
-05	LBP (employees loans)		4,460,014.86
	Total Current Liabilities	P	
			700,780.13
426	Guaranty Deposits Payable		
	Non-Current Liabilities		
	Loans / Lease Payable		
433	Loans Payable - Domestic (4-1951)	P	36,358,708.19
	Loans Payable - (4-2629)		8,997,465.00
	Loans Payable - (9-0069)		3,583,322.00
	Deferred Credits		
459	Other Deferred Credits	P	447,783.94
	EQUITY		
481	Retained Earnings	P	64,200,202.75
			4,216,200.22
			(25,106.00)

TOTAL LIABILITIES, EQUITY AND OTHER CREDIT ACCOUNTS

P 122,939,371.09

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 MARCH 2017**  
**ASSETS AND OTHER DEBITS**

<b>Current Assets</b>			
<b>Cash on Hand</b>			
102	Cash-Collecting Officers		551,390.29
104	Petty Cash Fund		5,000.00
107	Cash in Bank-Local Currency-Current Account		3,888,502.28
107-01	Cash in Bank-Local Currency-Savings Account (JSA)		403,957.49
<b>Receivables Accounts</b>			
111	Account Receivables		7,899,614.74
301	Allowance for Doubtful Accounts		(616,454.94)
<b>Other Receivables</b>			
134	Advances to Officers & Employees		45,508.64
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		1,107,608.42
<b>Inventories</b>			
169	Other Inventories		2,764,664.12
<b>Prepayments, Deposits &amp; Deferred Charges</b>			
186	Guaranty Deposit		101,832.16
	<b>Total Current Assets</b>	P	16,870,907.14
<b>Non Current Assets</b>			
<b>Property, Plant &amp; Equipment</b>			
201	Land		4,236,880.26
<b>Plant, Building &amp; Structures</b>			
203	Plant (UPIS)		
-08	Reservoir & Tanks	5,671,922.17	
303-08	Accumulated Depreciation	(2,623,649.82)	3,048,272.35
-09	Transmission & Distribution Mains	95,508,548.53	
303-09	Accumulated Depreciation	(20,413,669.54)	75,094,878.99
203-12	Meters	11,365,005.00	
303-12	Accumulated Depreciation	(5,603,784.75)	5,761,220.25
-14	Hydrants	734,368.23	
303-14	Accumulated Depreciation	(268,044.40)	466,323.83
-16	Other Plants	559,413.00	
303-16	Accumulated Depreciation	(363,499.40)	195,913.60
204	Building and Other Structures		
-02	Pumping Plant Structures & Improvements	4,561,869.74	
304-02	Accumulated Depreciation	(1,418,713.01)	3,143,156.73
-05	Administrative Structures & Improvements	318,140.57	
305-05	Accumulated Depreciation	(39,117.84)	279,022.73
<b>Equipment and Machinery</b>			
207	Office Equipment	770,112.60	
307	Accumulated Depreciation	(528,630.17)	241,482.43
	IT Equipment & Softwares	1,513,554.78	
	Accumulated Depreciation	(1,057,055.08)	456,499.70
225	Other Machinery & Equipment		
-01	Power Production Equipment	9,829,079.61	
325-01	Accumulated Depreciation	(7,400,367.33)	2,428,712.28
-02	Pumping Equipment	25,158,905.12	
325-02	Accumulated Depreciation	(16,377,728.57)	8,781,176.55
-03	Water Treatment Equipment	632,528.71	
325-03	Accumulated Depreciation	(569,275.84)	63,252.87