

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

**Income**

**Business Income**

<b>40202090</b>	Waterworks System Fees		
<b>-01</b>	Metered Sales- General Customers	5,580,962.84	17,823,359.12
<b>-02</b>	Unmetered Sales to General Customers	-	-
<b>-99</b>	Other Water Works System Fess	-	-
<b>40202160</b>	Sales Revenue	115,606.02	441,451.24
<b>40202210</b>	Interest Income	1,993.11	1,993.11
<b>40202230</b>	Fines and Penalties-Business Income	352,073.59	960,532.29
<b>40202990</b>	Other Business Income	-	400,000.00
<b>Total Business Income</b>		<b>6,050,635.56</b>	<b>19,627,335.76</b>

**Total Service and Business Income**

**6,050,635.56      19,627,335.76**

**Total Income**

**6,050,635.56      19,627,335.76**

**Expenses**

**Personal Services**

**Salaries and Wages**

<b>50101010</b>	Salaries and Wages-Regular	(1,656,871.50)	(4,855,300.00)
<b>50101020</b>	Salaries and Wages-Casual/Contractual	(3,194.00)	(107,837.00)
<b>Total Salaries and Wages</b>		<b>(1,660,065.50)</b>	<b>(4,963,137.00)</b>

**Other Compensation**

<b>50102010</b>	Personnel Economic Relief Allowance (PERA)	(142,000.00)	(411,000.00)
<b>50102020</b>	Representation Allowance (RA)	(28,500.00)	(85,500.00)
<b>50102030</b>	Transportation Allowance (TA)	(28,500.00)	(85,500.00)
<b>50102040</b>	Clothing/Uniform Allowance	(426,000.00)	(426,000.00)
<b>50102100</b>	Honoraria	-	-
<b>50102110</b>	Hazard Pay	(40,000.00)	(102,500.00)
<b>50102120</b>	Longevity Pay	-	-
<b>50102130</b>	Overtime and Night Pay	(162,352.00)	(474,857.81)
<b>50102140</b>	Year End Bonus	-	-
<b>50102150</b>	Cash Gift	-	-
<b>50102990</b>	Other Bonuses and Allowances	-	-
<b>-12</b>	Productivity Enhancement Incentive - Civilian	-	-
<b>-14</b>	Performance Based Bonus - Civilian	-	-
<b>-39</b>	Mid Year Bonus	-	-

<b>Total Other Compensation</b>		<b>(827,352.00)</b>	<b>(1,585,357.81)</b>
<b>Personnel Benefit Contributions</b>			
<b>50103010</b>	Retirement and Life Insurance Premiums	(214,806.12)	(581,568.86)
<b>50103020</b>	Pag-IBIG Contributions	(7,100.00)	(19,600.00)
<b>50103030</b>	PhilHealth Contributions	(20,182.28)	(58,899.54)
<b>50103040</b>	Employee Compensation Insurance Premiums	(8,000.00)	(21,500.00)
	Provident/Welfare Fund Contribution	-	-
<b>Total Personnel Benefit Contribution</b>		<b>(250,088.40)</b>	<b>(681,568.40)</b>
<b>Other Personnel Benefits</b>			
<b>50104010</b>	Pension Benefits	-	-
<b>50104020</b>	Retirement Gratuity	-	-
<b>50104030</b>	Terminal Leave Benefits	-	-
<b>50104990</b>	Other Personnel Benefits	-	-
<b>Total Other Personnel Benefits</b>		<b>-</b>	<b>-</b>
<b>Total Personnel Services</b>		<b>(2,737,505.90)</b>	<b>(7,230,063.21)</b>
<b>Maintenance and Other Operating Expenses</b>			
<b>Traveling Expense</b>			
<b>50201010</b>	Traveling Expenses-Local	(19,862.00)	(55,500.00)
<b>50201010</b>	Traveling Expenses-Foreign	-	-
<b>Total Traveling Expenses</b>		<b>(19,862.00)</b>	<b>(55,500.00)</b>
<b>Training and Scholarship Expenses</b>			
<b>50202010</b>	Training Expenses	(12,000.00)	(39,600.00)
	Scholarship Grants/ Expenses	-	-
<b>Total Training and Scholarship Expenses</b>		<b>(12,000.00)</b>	<b>(39,600.00)</b>
<b>Supplies and Materials Expenses</b>			
<b>50203010</b>	Office Supplies Expenses	(2,730.75)	(23,923.84)
<b>50203020</b>	Accountable Forms Expenses	-	(108,000.00)
<b>50203030</b>	Non-Accountable Forms Expenses	(100,800.00)	(100,800.00)
<b>50203090</b>	Fuel, Oil and Lubricants Expenses-Motor Vehicle	(103,078.47)	(264,624.23)
<b>50203090</b>	Fuel, Oil and Lubricants Expenses-Genset	-	(10,332.62)
<b>50203130</b>	Chemical and Filtering Supplies Expense	(100,000.00)	(284,000.00)
<b>50203210</b>	Semi-Expendable Machinery and Equipment Expense	(238,650.00)	(678,950.00)
<b>Total Supplies and Materials Expenses</b>		<b>(545,259.22)</b>	<b>(1,470,630.69)</b>
<b>Utilities Expenses</b>			
<b>50204020</b>	Electricity Expenses - Office	(11,301.54)	(41,146.47)
<b>50204020</b>	Electricity Expenses - Pumping Stations	(760,145.12)	(2,153,628.62)
<b>Total Utilities Expenses</b>		<b>(771,446.66)</b>	<b>(2,194,775.09)</b>
<b>Communication Expenses</b>			

	Postage and Courier Services	-	-
<b>50205020-01</b>	Telephone Expenses - Mobile	(22,248.44)	(85,662.16)
<b>50205020-02</b>	Telephone Expenses - Landline	(4,685.64)	(14,189.41)
<b>50205030</b>	Internet Subscription Expenses	(7,813.70)	(25,181.43)
<b>50205040</b>	Cable, Satellite, Telegraph and Radio Expenses	(300.00)	(900.00)
<b>Total Communication Expenses</b>		<b>(35,047.78)</b>	<b>(125,933.00)</b>

#### **Awards/Rewards, Prizes and Indemnities**

<b>50206030</b>	Indemnities	-	-
<b>Total Awards/Rewards, Prizes and Indemnities</b>		-	-

#### **Generation, Transmission and Distribution Expenses**

<b>50209010</b>	Generation, Transmission and Distribution Expenses	<b>(13,000.00)</b>	<b>(72,800.00)</b>
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#### **Confidential, Transmission and Distribution Expenses**

<b>50210030</b>	Extraordinary and Miscellaneous Expenses	-	-
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#### **Professional Services**

<b>50211010</b>	Legal Services	-	-
<b>50211020</b>	Auditing Services	-	-
<b>50211990</b>	Other Professional Services	(21,000.00)	(21,000.00)
<b>Total Professional Services</b>		<b>(21,000.00)</b>	<b>(21,000.00)</b>

#### **Repairs and Maintenance**

<b>50213030</b>	Repairs and Maintenance-Infrastructure Assets		
<b>-04</b>	Water Supply System	(90,471.17)	(184,136.17)
<b>-100</b>	Meters	(41,618.00)	(254,397.51)
<b>50213040</b>	Repairs and Maintenance-Building and Other Structures		-
<b>-01</b>	Buildings	-	-
<b>-07</b>	Water Plant, Structure and Improvements	(2,990.00)	(16,356.00)
<b>50213050</b>	Repairs and Maintenance-Machinery and Equipment		-
<b>-02</b>	Office Equipment	-	-
<b>-03</b>	ICT Equipment	-	(385.00)
<b>-07</b>	Communication Equipment	-	-
<b>-16</b>	Power Production Equipment	-	(6,762.27)
<b>-17</b>	Pumping Equipment	-	(23,975.00)
<b>-18</b>	Water Treatment Equipment	-	-
<b>-19</b>	Tools, Shops and Garage	(14,325.62)	(27,136.01)
<b>-20</b>	Power Operated Equipment	-	-
<b>-99</b>	Other Machinery Equipment	-	-
<b>50213060</b>	Repairs and Maintenance-Transportation Equipment		-
<b>-1</b>	Motor Vehicle	(6,643.12)	(187,526.54)
<b>50213070</b>	Repairs and Maintenance- Furniture and Fixtures	-	-
<b>50213210</b>	Repairs and Maintenance- Semi-Expendable Machinery Equ	-	-
<b>50213220</b>	Repairs and Maintenance- Semi-Expendable Machinery Fur	-	-



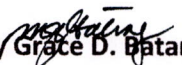
<b>Total Repairs and Maintenance</b>		<b>(156,047.91)</b>	<b>(700,674.50)</b>
<b>Taxes, Insurance Premiums and Other Fees</b>			
<b>50215010</b>	Taxes, Duties and Licenses	(10,178.46)	(10,678.46)
	Franchise Tax	-	-
<b>50215030</b>	Insurance Expenses	(9,226.51)	(18,637.34)
<b>Taxes, Insurance Premiums and Other Fees</b>		<b>(19,404.97)</b>	<b>(29,315.80)</b>
<b>Other Maintenance and Operating Expenses</b>			
<b>50299010</b>	Advertising, Promotional and Marketing Expenses	-	-
<b>50299030</b>	Representation Expenses	(30,473.00)	(74,972.40)
<b>50299060</b>	Membership Dues and Contribution to Organizations	(3,532.45)	(18,954.45)
<b>50299120</b>	Directors and Committee Member's Fee	(30,870.00)	(92,610.00)
<b>50299990</b>	Other Maintenance and Operating Expenses	(8,834.00)	(60,654.00)
<b>Total Other Maintenance and Operating Expenses</b>		<b>(73,709.45)</b>	<b>(247,190.85)</b>
<b>Total Maintenance and Other Operating Expenses</b>		<b>(1,666,777.99)</b>	<b>(4,957,419.93)</b>
<b>Financial Expenses</b>			
<b>Financial Expenses</b>			
<b>50301020</b>	Interest Expenses	(259,260.00)	(787,707.00)
<b>50301040</b>	Bank Charges	-	-
<b>Total Financial Expenses</b>		<b>(259,260.00)</b>	<b>(787,707.00)</b>
<b>Non-Cash Expenses</b>			
<b>Depreciation</b>			
<b>50501030</b>	Depreciation-Infrastructure Assets		
	Transmission and Distribution	(263,403.49)	(790,210.47)
	Reservoir and Tank	(14,179.80)	(42,539.40)
	Other Plants	(525.32)	(1,575.96)
	Hydrants	(1,835.92)	(5,507.76)
	Water Meter	-	-
<b>50501040</b>	Depreciation-Building and Other Structures		
	Building	(1,077.67)	(3,233.01)
	Water Plant, Structure and Improvement	(13,269.44)	(39,808.30)
<b>50501050</b>	Depreciation- Machinery and Equipment		
	Office Equipment	(5,802.00)	(17,406.00)
	ICT Equipment	(6,331.85)	(18,407.27)
	Tools	(3,132.99)	(9,398.97)
	Power Production Equipment	(31,279.84)	(93,839.50)
	Pumping Equipment	(159,606.87)	(478,820.61)
	Water Treatment Equipment	(2,080.05)	(6,240.15)
<b>50501060</b>	Depreciation- Transportation Equipment	(28,383.35)	(84,747.31)
<b>50501070</b>	Depreciation- Furniture, Fixtures and Books	-	-
<b>Total Depreciation</b>		<b>(530,908.59)</b>	<b>(1,591,734.71)</b>

**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**

-	-
(530,908.59)	(1,591,734.71)
(5,194,452.48)	(14,566,924.85)
856,183.08	5,060,410.91
-	-
856,183.08	5,060,410.91

**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 MARCH 2019**

**CASH FLOWS FROM OPERATING ACTIVITIES**

<b>Cash Inflows</b>		
Collection of Water Bill	6,006,248.41	18,316,883.15
Collection of Fines and Penalties	352,073.59	960,532.29
Collection of Receivables	-	-
Collection of Other Water Works System Fees	293,865.00	962,171.70
Collection of Other Revenues	263,755.75	759,611.90
Collection of COA Disallowances and Other Receivables	-	-
Bid Documents	-	5,000.00
Return of Cash Advance	-	46,375.00
<b>Total Cash Inflows</b>	<b>6,915,942.75</b>	<b>21,050,574.04</b>
<b>Cash Outflows</b>		
Purchase of Supplies and Other Materials	174,668.57	2,210,373.86
Salaries and Wages- Regular	1,276,168.39	3,807,496.32
Salaries and Wages- Contractual	-	152,721.00
Other Compensation	685,352.00	1,020,525.00
Remittance to National Government Agencies	889,513.94	2,990,454.59
Grant of Cash Advance	5,000.00	55,000.00
Payment of Accounts Payable	-	100,329.92
Other Disbursement	-	-
Payment of Other Operating Expense	1,046,161.24	3,324,389.27
<b>Total Cash Outflows</b>	<b>4,076,864.14</b>	<b>13,661,289.96</b>
<b>NET CASH PROVIDED BY/ (USED IN) OPERATING ACTIVITIES</b>	<b>2,839,078.61</b>	<b>7,389,284.08</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
<b>ACTIVITIES</b>		
Receipt of Interest Earned	1,993.11	1,993.11
<b>Total Cash Inflows</b>	<b>1,993.11</b>	<b>1,993.11</b>
<b>Cash Outflows</b>		
Acquisition of Property Plant and Equipment	2,372,158.88	4,373,615.86
<b>Total Cash Outflows</b>	<b>2,372,158.88</b>	<b>4,373,615.86</b>
<b>NET CASH USED IN INVESTING ACTIVITIES</b>	<b>(2,370,165.77)</b>	<b>(4,371,622.75)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
<b>Cash Outflows</b>		
Payment of Domestic Loan	735,601.00	2,206,920.00
<b>Total Cash Outflows</b>	<b>735,601.00</b>	<b>2,206,920.00</b>
<b>NET CASH USED IN FINANCING ACTIVITIES</b>	<b>(735,601.00)</b>	<b>(2,206,920.00)</b>
<b>NET CASH PROVIDED BY/ (USED IN) OPERATING, INVESTING AND FINANCING ACTIVITIES</b>	<b>(266,688.16)</b>	<b>810,741.33</b>
<b>CASH AND CASH EQUIVALENTS- BEGINNING</b>	<b>12,279,198.19</b>	<b>11,201,768.70</b>
<b>CASH AND CASH EQUIVALENTS- ENDING</b>	<b>12,012,510.03</b>	<b>12,012,510.03</b>

Prepared By:

Mary Grace D. Batangan  
Division Manager C- Finance

Noted By:

Eng'r. Felixbert C. Legarda  
General Manager- C



**GUIMBA WATER DISTRICT  
STATEMENT OF FINANCIAL POSITION  
AS OF FEBRUARY 2019**

**ASSETS**

**Current Assets**

**Cash and Cash Equivalent**

**12,279,107.72**

Cash on Hand

56,811.52

10101010 Cash - Collecting Officers

36,811.52

Petty Cash

20,000.00

Cash in Bank-Local Currency

12,222,296.20

10102020 Cash in Bank-Local Currency, Current Account

8,045,291.96

10102030-01 Cash in Bank-Local Currency, Joint Savings Account

2,764,333.21

10102030-02 Cash in Bank-Local Currency, Savings Account

1,412,671.03

**Receivables**

**11,269,866.00**

Loans and Receivable Accounts

9,437,493.82

10301010 Accounts Receivable

9,745,272.13

10301011 Allowance for Impairment-Accounts Receivable

(307,778.31)

Net Value-Accounts Receivable

9,437,493.82

Other Receivable

1,832,372.18

10305010 Receivables-Disallowances/Charges

447,783.94

10305020 Due From Officers and Employees

-

10305990 Other Receivable

286,979.82

10305990-01 Other Receivable- PSP

1,097,608.42

**Inventories**

**5,146,657.24**

10404190 Electrical Supplies Inventory

-

10404990 Other Supplies and Materials Inventory

4,974,979.24

10404990 Semi-Expendable Office Equipment

12,800.00

10405020 Semi-Expendable Information and Communication Technology

28,891.00

10405030 Semi-Expendable Other Machinery and Equipment

-

-03 Water Treatment Equipment

55,620.00

-04 Tools

40,570.00

10406010 Semi-Expendable Furniture, Fixtures

33,797.00

**Other Current Assets**

**101,832.16**

10305070 Guaranty Deposit

101,832.16

**Total Current Assets**

**28,797,463.12**

**Non-Current Assets**

**Property, Plant and Equipment**

**110,155,187.18**

Land

4,269,505.26

10601010	Land	4,269,505.26
<b>Infrastructure Assets</b>		<b>82,317,510.05</b>
10603110	Plant-Utility Plant Services	82,317,510.05
10603110-08	Reservoir and Tanks	5,671,922.17
10603111-08	Accumulated Depreciation - Reservoir and Tank	(2,949,785.35)
<b>Net Value Reservoir and Tanks</b>		<b>2,722,136.82</b>
10603110-09	Transmission and Distribution	105,361,394.53
10603111-09	Accumulated Depreciation - Transmission and Distribution	(26,244,359.30)
<b>Net Value Transmission and Distribution</b>		<b>79,117,035.23</b>
10603110-12	Meters	-
10603111-12	Accumulated Depreciation - Meters	-
<b>Net Value- Meters</b>		<b>-</b>
10603110-14	Hydrants	734,368.23
10603111-14	Accumulated Depreciation - Hydrants	(310,270.58)
<b>Net Value- Hydrants</b>		<b>424,097.65</b>
10603110-16	Other Plants	70,042.25
10603111-16	Accumulated Depreciation - Other Plants	(15,801.90)
<b>Net Value- Other Plants</b>		<b>54,240.35</b>
<b>Building and Other Structures</b>		<b>3,866,828.31</b>
10604010	Building	287,379.00
10604011	Accumulated Depreciation-Building	(28,019.45)
<b>Net Value-Building</b>		<b>259,359.55</b>
10604070-02	Water Plant Structure and Improvement	5,307,775.88
10604071-02	Accumulated Depreciation- Water Plant Structure and Improvement	(1,700,307.12)
<b>Net Value-Water Plant Structure and Improvement</b>		<b>3,607,468.76</b>
<b>Machinery and Equipment</b>		<b>573,989.58</b>
10605020	Office Equipment	862,552.31
10605021	Accumulated Depreciation-Office Equipment	(566,133.23)
<b>Net Value-Office Equipment</b>		<b>296,419.08</b>
10605030	Information and Communication Technology Equipment	1,214,454.00
10605031	Accumulated Depreciation-Information and Commuation Technology Equipment	(936,883.50)
<b>Net Value-Information and Communication Technology Equipment</b>		<b>277,570.50</b>
<b>Other Machineries and Equipment</b>		<b>16,240,641.45</b>
10605990-01	Power Production Equipment	12,021,863.61
10605991-01	Accumulated Depreciation - Power Production Equipment	(7,947,129.26)
<b>Net Value- Power Production Equipment</b>		<b>4,074,734.35</b>
10605990-20	Pumping Equipment	31,023,256.12
10605991-20	Accumulated Depreciation - Pumping Equipment	(19,494,169.67)
<b>Net Value- Pumping Equipment</b>		<b>11,529,086.45</b>
10605990-03	Water Treatment Equipment	284,170.00
10605991-04	Accumulated Value- Water Treatment Equipment	(29,120.70)
<b>Net Value- Water Treatment Equipment</b>		<b>255,049.30</b>
10605990-99	Tools	417,732.00
10605991-99	Accumulated Depreciation- Tools	(35,960.65)



<b>Net Value- Tools</b>	<b>381,771.35</b>
<b>Transportation Equipment</b>	<b>2,886,712.53</b>
10606010 Motor Vehicles	4,759,012.37
10606011 Accumulated Depreciation-Motor Vehicle	(1,872,299.84)
<b>Net Value-Motor Vehicle</b>	<b>2,886,712.53</b>
<b>Other Assets</b>	<b>460,700.85</b>
19999990 Other Assets	45,508.64
19999990 Other Assets	415,192.21
<b>Construction in Progress</b>	<b>2,264,041.00</b>
10699020 Construction in Progress - Infrastructure Asset	2,264,041.00
10699030 Construction in Progress - Building and Other Structures	-
<b>Total Non - Current Assets</b>	<b>112,879,929.03</b>
<b>Total Assets</b>	<b>141,677,392.15</b>

## LIABILITIES

### Current Liabilities

<b>Financial Liabilities</b>	<b>2,397,988.85</b>
<b>Payables</b>	<b>2,397,988.85</b>
20101010 Accounts Payable -Current	2,397,988.85
<b>Inter-Agency Payables</b>	<b>1,451,809.92</b>
20201010 Due to BIR	786,547.79
20201020 Due to GSIS	563,800.67
20201030 Due to Pag-IBIG	120,327.23
20201040 Due to Philhealth	46,471.36
20201060 Due to Government Corporation	(65,337.13)
<b>Bills/Bonds/Loans Payable</b>	<b>4,890,554.00</b>
20102040-01 Loans Payable-Domestic	3,491,131.00
20102040-02 Loans Payable-Domestic	889,993.00
20102040-03 Loans Payable-Domestic	277,780.00
20102040-04 Loans Payable-Domestic	231,650.00
<b>Total Current Liabilities</b>	<b>8,740,352.77</b>
<b>Financial Liabilities</b>	<b>41,300,143.19</b>
Bills/Bonds/Loans Payable	41,300,143.19
20102040-01 Loans Payable-Domestic	25,685,444.19

20102040-02	Loans Payable-Domestic	6,276,531.00
20102040-03	Loans Payable-Domestic	2,666,648.00
20102040-04	Loans Payable-Domestic	6,671,520.00
<b>Trust Liabilities</b>		<b>705,780.13</b>
Trust Liabilities		705,780.13
20401040	Guaranty/Security Deposit Payable	705,780.13

<b>Deferred Credits/Unearned Income</b>	<b>2,107,608.94</b>
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20501990	Other Deferred Credits	447,788.94
20502990	Unearned Income (WMMF)	1,659,820.00

<b>Provisions</b>	<b>9,963,421.15</b>
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20601020	Leave Benefits Payable	9,963,421.15
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29999990	Other Payable - COA Region III	800,000.00
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<b>Total Non-Current Liabilities</b>	<b>54,876,953.41</b>
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<b>Total Liabilities</b>	<b>63,617,306.18</b>
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**EQUITY**

3070001010	Retained Earnings	73,887,822.92
	Revenue /Income and Expense Summary	4,204,227.83
	Prior Years' Adjustments	(31,964.78)


<b>Total Equity</b>	<b>78,060,085.97</b>
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<b>Total Liabilities and Equity</b>	<b>141,677,392.15</b>
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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 COMPREHENSIVE INCOME**  
**FOR THE MONTH OF FEBRUARY 2019**

**Income**

**Business Income**

<b>40202090</b>	Waterworks System Fees		
<b>-01</b>	Metered Sales- General Customers	6,115,082.58	12,242,396.28
<b>-02</b>	Unmetered Sales to General Customers	-	-
<b>-99</b>	Other Water Works System Fess	-	-
<b>40202160</b>	Sales Revenue	139,553.37	325,845.22
<b>40202210</b>	Interest Income	-	-
<b>40202230</b>	Fines and Penalties-Business Income	262,636.65	608,458.70
<b>40202990</b>	Other Business Income	-	400,000.00
<b>Total Business Income</b>		<b>6,517,272.60</b>	<b>13,576,700.20</b>
<b>Total Service and Business Income</b>		<b>6,517,272.60</b>	<b>13,576,700.20</b>
<b>Total Income</b>		<b>6,517,272.60</b>	<b>13,576,700.20</b>

**Expenses**

**Personal Services**

**Salaries and Wages**

<b>50101010</b>	Salaries and Wages-Regular	(1,662,826.50)	(3,198,428.50)
<b>50101020</b>	Salaries and Wages-Casual/Contractual	(52,378.00)	(104,643.00)
<b>Total Salaries and Wages</b>		<b>(1,715,204.50)</b>	<b>(3,303,071.50)</b>

**Other Compensation**

<b>50102010</b>	Personnel Economic Relief Allowance (PERA)	(143,000.00)	(269,000.00)
<b>50102020</b>	Representation Allowance (RA)	(28,500.00)	(57,000.00)
<b>50102030</b>	Transportation Allowance (TA)	(28,500.00)	(57,000.00)
<b>50102040</b>	Clothing/Uniform Allowance	-	-
<b>50102100</b>	Honoraria	-	-
<b>50102110</b>	Hazard Pay	(31,000.00)	(62,500.00)
<b>50102120</b>	Longevity Pay	-	-
<b>50102130</b>	Overtime and Night Pay	(153,832.81)	(312,505.81)
<b>50102140</b>	Year End Bonus	-	-
<b>50102150</b>	Cash Gift	-	-
<b>50102990</b>	Other Bonuses and Allowances	-	-
<b>-12</b>	Productivity Enhancement Incentive - Civilian	-	-
<b>-14</b>	Performance Based Bonus - Civilian	-	-
<b>-39</b>	Mid Year Bonus	-	-



<b>Total Other Compensation</b>		<b>(384,832.81)</b>	<b>(758,005.81)</b>
<b>Personnel Benefit Contributions</b>			
<b>50103010</b>	Retirement and Life Insurance Premiums	(182,490.50)	(366,762.74)
<b>50103020</b>	Pag-IBIG Contributions	(6,200.00)	(12,500.00)
<b>50103030</b>	PhilHealth Contributions	(20,182.28)	(38,717.26)
<b>50103040</b>	Employee Compensation Insurance Premiums	(7,200.00)	(13,500.00)
	Provident/Welfare Fund Contribution	-	-
<b>Total Personnel Benefit Contribution</b>		<b>(216,072.78)</b>	<b>(431,480.00)</b>
<b>Other Personnel Benefits</b>			
<b>50104010</b>	Pension Benefits	-	-
<b>50104020</b>	Retirement Gratuity	-	-
<b>50104030</b>	Terminal Leave Benefits	-	-
<b>50104990</b>	Other Personnel Benefits	-	-
<b>Total Other Personnel Benefits</b>		<b>-</b>	<b>-</b>
<b>Total Personnel Services</b>		<b>(2,316,110.09)</b>	<b>(4,492,557.31)</b>
<b>Maintenance and Other Operating Expenses</b>			
<b>Traveling Expense</b>			
<b>50201010</b>	Traveling Expenses-Local	(23,361.00)	(35,638.00)
<b>50201010</b>	Traveling Expenses-Foreign	-	-
<b>Total Traveling Expenses</b>		<b>(23,361.00)</b>	<b>(35,638.00)</b>
<b>Training and Scholarship Expenses</b>			
<b>50202010</b>	Training Expenses	-	(27,600.00)
	Scholarship Grants/ Expenses	-	-
<b>Total Training and Scholarship Expenses</b>		<b>-</b>	<b>(27,600.00)</b>
<b>Supplies and Materials Expenses</b>			
<b>50203010</b>	Office Supplies Expenses	(781.38)	(21,193.09)
<b>50203020</b>	Accountable Forms Expenses	-	(108,000.00)
<b>50203030</b>	Non-Accountable Forms Expenses	-	-
<b>50203090</b>	Fuel, Oil and Lubricants Expenses-Motor Vehicle	(96,464.99)	(161,545.76)
<b>50203090</b>	Fuel, Oil and Lubricants Expenses-Genset	(8,587.11)	(10,332.62)
<b>50203130</b>	Chemical and Filtering Supplies Expense	(80,000.00)	(184,000.00)
<b>50203210</b>	Semi-Expendable Machinery and Equipment Expense	(172,050.00)	(440,300.00)
<b>Total Supplies and Materials Expenses</b>		<b>(357,883.48)</b>	<b>(925,371.47)</b>
<b>Utilities Expenses</b>			
<b>50204020</b>	Electricity Expenses - Office	(10,508.35)	(29,844.93)
<b>50204020</b>	Electricity Expenses - Pumping Stations	(711,546.19)	(1,393,483.50)
<b>Total Utilities Expenses</b>		<b>(722,054.54)</b>	<b>(1,423,328.43)</b>
<b>Communication Expenses</b>			

	Postage and Courier Services	-	-
<b>50205020-01</b>	Telephone Expenses - Mobile	(25,968.84)	(63,413.72)
<b>50205020-02</b>	Telephone Expenses - Landline	(4,869.09)	(9,503.77)
<b>50205030</b>	Internet Subscription Expenses	(8,905.40)	(17,367.73)
<b>50205040</b>	Cable, Satellite, Telegraph and Radio Expenses	(300.00)	(600.00)
<b>Total Communication Expenses</b>		<b>(40,043.33)</b>	<b>(90,885.22)</b>

**Awards/Rewards, Prizes and Indemnities**

<b>50206030</b>	Indemnities	-	-
<b>Total Awards/Rewards, Prizes and Indemnities</b>		-	-

**Generation, Transmission and Distribution Expenses**

<b>50209010</b>	Generation, Transmission and Distribution Expenses	<b>(13,000.00)</b>	<b>(59,800.00)</b>
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**Confidential, Transmission and Distribution Expenses**

<b>50210030</b>	Extraordinary and Miscellaneous Expenses	-	-
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**Professional Services**

<b>50211010</b>	Legal Services	-	-
<b>50211020</b>	Auditing Services	-	-
<b>50211990</b>	Other Professional Services	-	-
<b>Total Professional Services</b>		-	-

**Repairs and Maintenance**

<b>50213030</b>	Repairs and Maintenance-Infrastructure Assets		
-04	Water Supply System	(46,205.00)	(93,665.00)
-100	Meters	(96,378.20)	(212,779.51)
<b>50213040</b>	Repairs and Maintenance-Building and Other Structures		-
-01	Buildings	-	-
-07	Water Plant, Structure and Improvements	-	(13,366.00)
<b>50213050</b>	Repairs and Maintenance-Machinery and Equipment		-
-02	Office Equipment	-	-
-03	ICT Equipment	(385.00)	(385.00)
-07	Communication Equipment	-	-
-16	Power Production Equipment	(6,762.27)	(6,762.27)
-17	Pumping Equipment	(23,975.00)	(23,975.00)
-18	Water Treatment Equipment	-	-
-19	Tools, Shops and Garage	(12,810.39)	(12,810.39)
-20	Power Operated Equipment	-	-
-99	Other Machinery Equipment	-	-
<b>50213060</b>	Repairs and Maintenance-Transportation Equipment		-
-1	Motor Vehicle	(104,093.18)	(180,883.42)
<b>50213070</b>	Repairs and Maintenance- Furniture and Fixtures	-	-
<b>50213210</b>	Repairs and Maintenance- Semi-Expendable Machinery Equ	-	-
<b>50213220</b>	Repairs and Maintenance- Semi-Expendable Machinery Fur	-	-

<b>Total Repairs and Maintenance</b>		<b>(290,609.04)</b>	<b>(544,626.59)</b>
<b>Taxes, Insurance Premiums and Other Fees</b>			
<b>50215010</b>	Taxes, Duties and Licenses	-	(500.00)
	Franchise Tax	-	-
<b>50215030</b>	Insurance Expenses	(1,479.91)	(9,410.83)
<b>Taxes, Insurance Premiums and Other Fees</b>		<b>(1,479.91)</b>	<b>(9,910.83)</b>
<b>Other Maintenance and Operating Expenses</b>			
<b>50299010</b>	Advertising, Promotional and Marketing Expenses	-	-
<b>50299030</b>	Representation Expenses	(28,326.17)	(44,499.40)
<b>50299060</b>	Membership Dues and Contribution to Organizations	-	(15,422.00)
<b>50299120</b>	Directors and Committee Member's Fee	(30,870.00)	(61,740.00)
<b>50299990</b>	Other Maintenance and Operating Expenses	(3,277.00)	(51,820.00)
<b>Total Other Maintenance and Operating Expenses</b>		<b>(62,473.17)</b>	<b>(173,481.40)</b>
<b>Total Maintenance and Other Operating Expenses</b>		<b>(1,510,904.47)</b>	<b>(3,290,641.94)</b>
<b>Financial Expenses</b>			
<b>Financial Expenses</b>			
<b>50301020</b>	Interest Expenses	(262,772.00)	(528,447.00)
<b>50301040</b>	Bank Charges	-	-
<b>Total Financial Expenses</b>		<b>(262,772.00)</b>	<b>(528,447.00)</b>
<b>Non-Cash Expenses</b>			
<b>Depreciation</b>			
<b>50501030</b>	Depreciation-Infrastructure Assets		
	Transmission and Distribution	(263,403.49)	(526,806.98)
	Reservoir and Tank	(14,179.80)	(28,359.60)
	Other Plants	(525.32)	(1,050.64)
	Hydrants	(1,835.92)	(3,671.84)
	Water Meter	-	-
<b>50501040</b>	Depreciation-Building and Other Structures		
	Building	(1,077.67)	(2,155.34)
	Water Plant, Structure and Improvement	(13,269.43)	(26,538.86)
<b>50501050</b>	Depreciation- Machinery and Equipment		
	Office Equipment	(5,802.00)	(11,604.00)
	ICT Equipment	(6,037.71)	(12,075.42)
	Tools	(3,132.99)	(6,265.98)
	Power Production Equipment	(31,279.83)	(62,559.66)
	Pumping Equipment	(159,606.87)	(319,213.74)
	Water Treatment Equipment	(2,080.05)	(4,160.10)
<b>50501060</b>	Depreciation- Transportation Equipment	(28,181.98)	(56,363.96)
<b>50501070</b>	Depreciation- Furniture, Fixtures and Books	-	-
<b>Total Depreciation</b>		<b>(530,413.06)</b>	<b>(1,060,826.12)</b>



**Impairment Loss**

**50503020**      Impairment Loss-Accounts Receivable

**Total Non-Cash Expenses**

**Total Expenses**

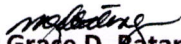
**Profit/(Loss) Before Tax**

**Income Tax Expense/ (Benefit)**

**Profit/(Loss) After Tax**

-	-
(530,413.06)	(1,060,826.12)
(4,620,199.62)	(9,372,472.37)
1,897,072.98	4,204,227.83
-	-
1,897,072.98	4,204,227.83

**Prepared By:**

  
Mary Grace D. Batangan  
Division Manager C - Finance

**Noted By:**

  
Eng'r. Felixberto C. Legarda  
General Manager C