



# GUIMBA WATER DISTRICT

GUIMBA, NUEVA ECIA

TELEPHONE NO. (044) 611-12-07

TELEFAX NO. (044) 611-01-41

## DETAILED CASHFLOW STATEMENT

for the month of MAY 2017

### Cashflow from Operating Activities

#### Cash Inflows

Generation, Transmission & Distribution Income		
Metered Sales	5,812,592.34	25,891,913.06
Interest Income		-
Other Business and Service Income		
Misc. Service Revenues	545,138.27	2,196,639.37
Other Water Revenues	-	-
Fines & Penalties	302,155.96	1,499,697.98
Other Income - Refunds		-
Due from Officers & Employees	-	-
Advances to Officers & Employees	27,430.64	99,018.29
Other Receivable	-	4,851.00
Total Cash Inflows from Operating Activities	P 6,687,317.21	29,694,385.14

#### Cash Outflows

Purchase of Supplies & Other Materials	P 1,226,808.31	3,243,328.50
Salaries & Wages		-
Regulars	950,197.21	4,673,239.14
Contractuals (daily basis)	86,632.50	400,602.25
Payment of Operating Expenses		-
Cash Advances	126,000.00	338,060.00
Other Personal Services	1,415,200.00	2,497,540.00
Maintenance and Operating Expenses	965,237.74	4,639,193.45
Remittances to National Government Agencies	822,733.08	3,882,297.19
Loans Payable-Domestic / Interest Expense	700,931.00	3,504,655.00
Acquisition / Purchase of P.P.E.		-
U.P.I.S.	376,743.91	6,094,870.81
C.W.I.P.		-
Account's Payables (Others)		-
Refunds	-	2,700.00
Total Cash Outflows	P 6,670,483.75	29,276,486.34

Total Cash Provided by Operating Activities	P 16,833.46	417,898.80
Add: Cash & Cash Equivalents - Beginning	4,899,000.02	4,497,934.68
Cash & Cash Equivalents - Ending	P 4,915,833.48	4,915,833.48

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	2,120.00	81,744.00
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**Total Maintenance & Other Operating Expenses**

P 1,293,240.24 6,239,579.50

**Financial Expenses**

975	Interest Expense
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P 307,451.00 1,561,911.00  
307,451.00 1,561,911.00

**Total Financial Expenses**

P 4,582,473.04 18,071,704.95

**TOTAL PERSONAL, MOOE & FINANCIAL EXPENSES**

**Doubtful Accounts, Depreciation, Amortization & Depletion**

901	Doubtful Accounts Expenses		
-01	Uncollectible Accounts		
902	Depreciation - Land Improvements		
903	Depreciation - Plant (UPIS)		
-01	Power Production	16,428.36	77,407.46
	Pumping Equipment	119,270.81	596,354.08
	Transmission & Distribution Mains	241,577.25	1,177,120.28
	Reservoir & Tanks	14,179.80	70,899.02
	Hydrants	1,835.93	9,179.61
	Meters	133,976.25	656,639.25
			1,193.02
904	Depreciation - Buildings & Other Structures		
	Pumping Stations	11,404.67	56,284.90
		3,278.63	14,350.73
907	Depreciation - Office Equipment		
	Communication Equipments		-
	Medical, Dental & Laboratory Equipment		-
			75,262.40
914	Depreciation - Land Transport Equipment	15,052.48	9,273.04
925	Depreciation - Other Machinery Equipment	1,937.89	-
926	Depreciation - Furniture & Fixtures		
927	Depreciation - IT Equipment	10,568.83	52,031.75

**TOTAL DEPRECIATION**

569,510.90 2,795,995.54

**NET INCOME(LOSS) AFTER DEPRECIATION & BEFORE INCOME TAX**

P 979,487.68 7,329,368.30

**NET INCOME(LOSS) BEFORE DEPRECIATION & BEFORE INCOME TAX**

P 1,548,998.58 10,125,363.84

Prepared by:

Noted by:

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

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





# GUIMBA WATER DISTRICT

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## Utility Expenses

769	Electricity Expenses		84,006.82
-01	Office	15,728.31	
-02	Pumping Stations	583,061.18	3,108,905.97

## Communication Expenses

772	Postage and Deliveries		37,874.43
773	Telephone Expenses - Landline	9,282.85	
774	Telephone Expenses - Mobile	25,955.19	119,832.95
776	Cable, Satellite, Telegraph & Radio Expense	280.00	1,400.00

## Printing and Advertising Expenses

778	Advertising, Promotional and Marketing Expenses		
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## Taxes, Duties and Premiums

779	Taxes, Duties and Licenses		3,411.79
-1	Franchise Tax	90,425.73	439,576.25
781	Insurance Premiums	7,500.00	14,204.57

## Representation Expenses

782	Representation Expense	16,788.00	43,816.54
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## Awards, Prizes and Other Claims

785	Indemnities and Other Claims		
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## Generation & Distribution Expenses

792	Generation, Transmission & Distribution Expenses		
-08	Water Treatment Operations Expenses	9,750.00	48,750.00
09-	Chemicals, Filtering and Lab. Supplies E:	-	289,820.00

## Membership Dues and Contribution Expenses

796	Membership Dues and Contributions to Organizations	-	19,293.53
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## Repairs and Maintenance

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	1,933.00	21,138.00
-12	Maintenance of Meters	79,285.73	389,893.67
-14	Maintenance of Hydrants		10,455.00
804	Repairs and Maintenance - Buildings & Other Structures	2,630.00	55,695.00
-02	Maint. of Pumping Plant Structures & Improv.		
-05	Maint. of Gen. Admin. Structures & Improv.	6,164.00	26,998.00
807	Repairs & Maintenance - Office Equipments	-	1,490.00
814	Repairs & Maintenance - Land Transportation Equipmen	7,531.56	94,211.18
825	Repairs & Maintenance - Other Machinery Equipment		
-01	Power Production Equipment	2,900.00	32,426.00
-02	Pumping Equipment		
-03	Water Treatment Equipment		
-05	Communication Equipment		
-06	Power Operated Equipment		
-07	Tools, Shop & Garage Equipment	370.00	15,095.00
-08	Other PPE		
826	Repairs & Maint.-Furniture & Fixtures	-	3,770.00





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**Utility Expenses**

769	Electricity Expenses	15,728.31	84,006.82
-01	Office	583,061.18	3,108,905.97
-02	Pumping Stations		-

**Communication Expenses**

772	Postage and Deliveries	9,282.85	37,874.43
773	Telephone Expenses - Landline	25,955.19	119,832.95
774	Telephone Expenses - Mobile	280.00	1,400.00
776	Cable, Satellite, Telegraph & Radio Expense		-

**Printing and Advertising Expenses**

778	Advertising, Promotional and Marketing Expenses		-
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**Taxes, Duties and Premiums**

779	Taxes, Duties and Licenses	90,425.73	3,411.79
-1	Franchise Tax	7,500.00	439,576.25
781	Insurance Premiums		14,204.57

**Representation Expenses**

782	Representation Expense	16,788.00	43,816.54
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**Awards, Prizes and Other Claims**

785	Indemnities and Other Claims		-
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**Generation & Distribution Expenses**

792	Generation, Transmission & Distribution Expenses		-
-08	Water Treatment Operations Expenses	9,750.00	48,750.00
09-	Chemicals, Filtering and Lab. Supplies E:	-	289,820.00

**Membership Dues and Contribution Expenses**

796	Membership Dues and Contributions to Organizations	-	19,293.53
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**Repairs and Maintenance**

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	1,933.00	21,138.00
-12	Maintenance of Meters	79,285.73	389,893.67
-14	Maintenance of Hydrants		10,455.00
804	Repairs and Maintenance - Buildings & Other Structures	2,630.00	55,695.00
-02	Maint. of Pumping Plant Structures & Improv.		-
-05	Maint. of Gen. Admin. Structures & Improv.	6,164.00	26,998.00
807	Repairs & Maintenance - Office Equipments	-	1,490.00
814	Repairs & Maintenance - Land Transportation Equipmen	7,531.56	94,211.18
825	Repairs & Maintenance - Other Machinery Equipment		-
-01	Power Production Equipment	2,900.00	32,426.00
-02	Pumping Equipment		-
-03	Water Treatment Equipment		-
-05	Communication Equipment		-
-06	Power Operated Equipment		-
-07	Tools, Shop & Garage Equipment	370.00	15,095.00
-08	Other PPE		-
826	Repairs & Maint. - Furniture & Fixtures	-	3,770.00





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

576	Generation, Transmission & Distribution Income (Water Sales)		24,888,936.33
-01	Metered Sales	P 5,387,171.45	2,265.15
612	Interest Income	-	-
618	Other Business and Service Income	244,444.21	841,389.33
-01	Misc. Service Revenues	-	-
-04	Other Water Revenues	-	-
619	Fines and Penalties - Business and Service Income	302,155.96	1,499,697.98
-01	Penalty Charges	197,700.00	964,780.00
659	Other Income (WMMF)	P 6,131,471.62	P 28,197,068.79
<b>GROSS PROFIT FROM SALES</b>			

**EXPENSES:**

<b>Personal Services:</b>			6,149,684.90
701	Salaries & Wages-Regulars	1,232,466.00	412,122.25
706	Salaries & Wages - Others	86,632.50	554,000.00
707	Personal Economic Relief Allowance (PERA)	111,000.00	142,500.00
710	Representation Allowance	28,500.00	142,500.00
711	Transportation Allowance	28,500.00	-
712	Clothing / Uniform Allowance	-	-
713	Honoraria	-	-
714	Year-End Bonus	-	-
-01	13th Month Pay	-	-
-02	Cash Gift	-	-
719	Other Bonuses and Allowances	-	275,000.00
-01	Productivity Incentive Bonus	-	-
-02	Rice Allowance	-	-
-03	Medical / Dental Allowance	-	-
-04	Mid-Year Bonus	1,218,490.00	1,218,490.00
721	Life and Retirement Insurance Contributions	151,718.80	761,734.80
722	PAG-IBIG Contributions	5,600.00	27,700.00
723	Philhealth Contributions	13,562.50	66,862.50
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	105,312.00	519,620.00
-3	Longevity Pay	-	-
<b>Total Personal Services</b>		P 2,981,781.80	10,270,214.45

**Maintenance & Other Operating Expenses**

<b>Supplies Expenses:</b>			
751	Office Supplies Expenses	9,470.45	83,846.40
757	Fuel, Oil & Lubricants Expense	-	-
-01	Motor Vehicles	56,067.88	322,674.39
-02	Generator Sets	5,560.00	70,516.30
765	Other Supplies Expenses	-	-
-01	Accountable Forms	90,000.00	180,000.00
<b>HONORARIA</b>		38,220.00	191,100.00
<b>Travel and Educational Expenses</b>		-	-
766	Travel Expenses	17,289.36	90,456.71
767	Training and Scholarship Expenses	214,927.00	357,177.00
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	(1,366,327.75)	1,615,234.62
	Total Property, Plant & Equipment		P 106,728,834.36
	Total Non-Current Assets		P 106,728,834.36
			209,616.20
279	Other Assets		
			P 125,244,349.51

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		356,592.86
-01	GSIS		97,115.69
-02	Pag-Ibig Fund		32,400.00
-03	Philhealth		800,079.12
-04	BIR		(36,954.24)
-05	LBP (employees loans)		P 4,436,302.20
	Total Current Liabilities		
			700,780.13
426	Guaranty Deposits Payable		
	Non-Current Liabilities		
	Loans / Lease Payable		
433	Loans Payable - Domestic (4-1951)	P	35,777,862.19
	Loans Payable - (4-2629)		8,849,390.00
	Loans Payable - (9-0069)		3,527,766.00
	Deferred Credits		
459	Other Deferred Credits	P	447,783.94
	EQUITY		
481	Retained Earnings	P	64,200,202.75
			7,329,368.30
			(25,106.00)

TOTAL LIABILITIES, EQUITY AND OTHER CREDIT ACCOUNTS

P 125,244,349.51

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 MAY 2017**  
**ASSETS AND OTHER DEBITS**

Current Assets		
Cash on Hand		408,315.72
102	Cash-Collecting Officers	5,000.00
104	Petty Cash Fund	4,088,560.27
107	Cash in Bank-Local Currency-Current Account	413,957.49
107-01	Cash in Bank-Local Currency-Savings Account (JSA)	
Receivables Accounts		8,214,682.79
111	Account Receivables	(616,454.94)
301	Allowance for Doubtful Accounts	
Other Receivables		45,508.64
134	Advances to Officers & Employees	-
135	Due from Officers & Employees	447,783.94
136	Receivables - Disallowances / Charges	271,500.00
149	Other Receivables	1,107,608.42
149-1	Other Receivable - Pablo S. Pagaduan	
Inventories		3,817,604.46
169	Other Inventories	
Prepayments, Deposits & Deferred Charges		101,832.16
186	Guaranty Deposit	
Total Current Assets		P 18,305,898.95
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	(2,652,009.43)
-09	Transmission & Distribution Mains	97,008,662.53
303-09	Accumulated Depreciation	(20,894,018.16)
203-12	Meters	11,810,505.00
303-12	Accumulated Depreciation	(5,870,128.50)
-14	Hydrants	734,368.23
303-14	Accumulated Depreciation	(271,716.25)
-16	Other Plants	573,293.00
303-16	Accumulated Depreciation	(367,271.07)
204	Building and Other Structures	
-02	Pumping Plant Structures & Improvements	4,561,869.74
304-02	Accumulated Depreciation	(1,441,522.35)
-05	Administrative Structures & Improvements	318,140.57
305-05	Accumulated Depreciation	(39,117.84)
Equipment and Machinery		
207	Office Equipment	789,267.56
307	Accumulated Depreciation	(536,026.82)
IT Equipment & Softwares		1,538,362.78
Accumulated Depreciation		(1,077,820.62)
225	Other Machinery & Equipment	
-01	Power Production Equipment	9,829,079.61
325-01	Accumulated Depreciation	(7,433,224.06)
-02	Pumping Equipment	25,158,905.12
325-02	Accumulated Depreciation	(16,616,270.20)
-03	Water Treatment Equipment	632,528.71
325-03	Accumulated Depreciation	(569,275.84)