



# GUIMBA WATER DISTRICT

GUIMBA, NUEVA ECIIJA

TELEPHONE NO. (044) 611-12-07

TELEFAX NO. (044) 611-01-11

## DETAILED BALANCE SHEET

as of OCTOBER 2016

### ASSETS AND OTHER DEBITS

Current Assets			
Cash on Hand			
102	Cash-Collecting Officers		278,777.63
104	Petty Cash Fund		5,000.00
107	Cash in Bank-Local Currency-Current Account		4,823,150.52
107-01	Cash in Bank-Local Currency-Savings Account (JSA)		378,408.59
Receivables Accounts			
111	Account Receivables		7,928,878.06
301	Allowance for Doubtful Accounts		(616,454.94)
Other Receivables			
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		1,112,608.42
Inventories			
169	Other Inventories		3,220,971.08
Prepayments, Deposits & Deferred Charges			
186	Guaranty Deposit		101,832.16
	Total Current Assets	P	17,997,964.10
Non Current Assets			
Property, Plant & Equipment			
201	Land		3,716,783.00
Plant, Building & Structures			
203	Plant (UPIS)		
-08	Reservoir & Tanks	5,671,922.17	
303-08	Accumulated Depreciation	(2,552,750.80)	3,119,171.37
-09	Transmission & Distribution Mains	90,732,686.53	
303-09	Accumulated Depreciation	(19,261,414.14)	71,471,272.39
203-12	Meters	10,321,655.00	
303-12	Accumulated Depreciation	(4,966,912.50)	5,354,742.50
-14	Hydrants	734,368.23	
303-14	Accumulated Depreciation	(258,864.80)	475,503.43
-16	Other Plants	559,413.00	
303-16	Accumulated Depreciation	(354,330.46)	205,082.54
204	Building and Other Structures		
-02	Pumping Plant Structures & Improvements	4,436,242.74	
304-02	Accumulated Depreciation	(1,363,056.24)	3,073,186.50
-05	Administrative Structures & Improvements	318,140.57	
305-05	Accumulated Depreciation	(35,538.76)	282,601.81
Equipment and Machinery			
207	Office Equipment	710,112.60	
307	Accumulated Depreciation	(517,040.04)	193,072.56
	IT Equipment & Softwares	1,505,271.78	
	Accumulatec	(1,004,513.62)	500,758.16
225	Other Machinery & Equipment		
-01	Power Production Equipment	9,197,829.61	
325-01	Accumulated Depreciation	(7,332,428.62)	1,865,400.99
-02	Pumping Equipment	24,659,105.12	
325-02	Accumulated Depreciation	(15,785,122.98)	8,873,982.14
-03	Water Treatment Equipment	632,528.71	
325-03	Accumulated Depreciation	(569,275.84)	63,252.87



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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	(1,260,960.39)	1,720,601.98
	Total Property, Plant & Equipment		P 100,932,127.84
	Total Non-Current Assets		P 100,932,127.84
279	Other Assets		209,616.20
TOTAL ASSETS AND OTHER DEBITS			P 119,139,708.14

### LIABILITIES, EQUITY AND OTHER CREDIT ACCOUNTS

#### Current Liabilities:

##### Payable Accounts

401	Accounts Payable	3,187,068.77
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##### Inter-Agency Payables

412	Due to National Government Agencies	
-01	GSIS	351,263.42
-02	Pag-Ibig Fund	98,212.97
-03	Philhealth	31,850.00
-04	BIR	907,809.01
-05	LBP (employees loans)	(27,763.22)
	Total Current Liabilities	P 4,548,440.95

426	Guaranty Deposits Payable	700,780.13
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##### Non-Current Liabilities

##### Loans / Lease Payable

433	Loans Payable - Domestic (4-1951)	P 37,753,495.19
	Loans Payable - (4-2629)	9,358,948.00
	Loans Payable - (9-0069)	3,722,212.00

##### Deferred Credits

459	Other Deferred Credits	P 447,783.94
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#### EQUITY

481	Retained Earnings	P 48,058,561.83
		(151,967.65)
		296.65
		14,701,157.10

TOTAL LIABILITIES, EQUITY AND OTHER CREDIT ACCOUNTS		P 119,139,708.14
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Prepared by:

MARY GRACE D. BATANGAN  
Division Manager C - Finance

Noted by:

ENG'R. FELIXBERTO C. LEGARDA  
General Manager





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

576	Generation, Transmission & Distribution Income (Water Sales)		
-01	Metered Sales	P 4,354,431.88	44,118,613.28
612	Interest Income		5,110.42
618	Other Business and Service Income		-
-01	Misc. Service Revenues	201,084.41	1,651,113.88
-04	Other Water Revenues	-	369,333.50
619	Fines and Penalties - Business and Service Income		-
-01	Penalty Charges	257,192.97	2,816,763.08
659	Other Income (WMMF)	181,620.00	1,713,500.00
<b>GROSS PROFIT FROM SALES</b>		<b>P 4,994,329.26</b>	<b>P 50,674,434.16</b>

**EXPENSES:**

**Personal Services:**

701	Salaries & Wages-Regulares	1,174,505.50	10,384,774.10
706	Salaries & Wages - Others	55,384.00	704,943.00
707	Personal Economic Relief Allowance (PERA)	112,000.00	1,073,500.00
710	Representation Allowance	23,500.00	140,000.00
711	Transportation Allowance	23,500.00	140,000.00
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		878,512.00
721	Life and Retirement Insurance Contributions	146,563.76	1,291,189.53
722	PAG-IBIG Contributions	5,600.00	53,000.00
723	Philhealth Contributions	13,275.50	119,262.00
725	Provident Fund Contributions		-
Other Personnel Benefits			-
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	73,865.00	819,334.00
-3	Longevity Pay	-	65,000.00
<b>Total Personal Services</b>		<b>P 1,628,193.76</b>	<b>15,905,260.26</b>

**Maintenance & Other Operating Expenses**

**Supplies Expenses:**

751	Office Supplies Expenses	20,190.69	130,943.75
757	Fuel, Oil & Lubricants Expense		-
-01	Motor Vehicles	44,265.18	348,804.26
-02	Generator Sets	22,197.00	179,494.00
765	Other Supplies Expenses		-
-01	Accountable Forms	-	150,000.00
<b>HONORARIA</b>		38,220.00	343,980.00
<b>Travel and Educational Expenses</b>			-
766	Travel Expenses	11,005.00	422,124.60
767	Training and Scholarship Expenses	26,500.00	276,299.00
01	Gender and Development Expense		-



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<b>Utility Expenses</b>			
769	Electricity Expenses		
-01	Office	17,986.27	158,975.39
-02	Pumping Stations	543,406.17	5,565,370.55
<b>Communication Expenses</b>			
772	Postage and Deliveries		-
773	Telephone Expenses - Landline	9,140.16	73,966.22
774	Telephone Expenses - Mobile	18,099.90	205,804.60
776	Cable, Satellite, Telegraph & Radio Expense	280.00	2,520.00
<b>Printing and Advertising Expenses</b>			
778	Advertising, Promotional and Marketing Expenses		-
<b>Taxes, Duties and Premiums</b>			
779	Taxes, Duties and Licenses		6,800.00
-1	Franchise Tax	82,812.17	2,095.04
781	Insurance Premiums	5,449.02	499,648.36
<b>Representation Expenses</b>			
782	Representation Expense	23,547.50	43,726.31
<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	96,000.00
09-	Chemicals, Filtering and Lab. Supplies E:	-	1,008,850.00
<b>Membership Dues and Contribution Expenses</b>			
796	Membership Dues and Contributions to Organizations	-	36,989.32
<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	76,650.00	118,933.00
-12	Maintenance of Meters	48,033.02	753,093.24
-14	Maintenance of Hydrants		-
804	Repairs and Maintenance - Buildings & Other Structures	14,153.00	324,155.00
-02	Maint of Pumping Plant Structures & Imp	-	7,360.00
-05	Maint of Gen. Admin. Structures & Improv.	2,756.00	8,080.00
807	Repairs & Maintenance - Office Equipments	8,500.00	46,468.00
814	Repairs & Maintenance - Land Transportation Equipmen	4,410.00	109,763.48
825	Repairs & Maintenance - Other Machinery Equipment		-
-01	Power Production Equipment	350,700.00	355,505.00
-02	Pumping Equipment	-	61,928.00
-03	Water Treatment Equipment	-	510.00
-05	Communication Equipment	-	3,725.00
-06	Power Operated Equipment	-	9,432.00
-07	Tools, Shop & Garage Equipment	450.00	10,470.00
-08	Other PPE		-
826	Repairs & Maint.-Furniture & Fixtures	-	95.00





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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	7,815.00	197,250.10
<b>Total Maintenance &amp; Other Operating Expenses</b>		<b>P 1,386,316.08</b>	<b>11,683,513.47</b>
<b>Financial Expenses</b>			
975	Interest Expense	324,476.00	3,326,167.00
<b>Total Financial Expenses</b>		<b>P 324,476.00</b>	<b>3,326,167.00</b>
<b>TOTAL PERSONAL, MOOE &amp; FINANCIAL EXPENSES</b>		<b>P 3,338,985.84</b>	<b>30,914,940.73</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	116,939.90
	Pumping Equipment	115,522.31	1,135,288.17
	Transmission & Distribution Mains	224,166.93	2,159,278.15
	Reservoir & Tanks	14,179.81	141,798.07
	Hydrants	1,835.92	18,359.20
	Meters	119,253.75	1,082,737.50
904	Depreciation - Buildings & Other Structures	1,193.03	10,852.61
	Pumping Stations	11,090.61	110,906.07
907	Depreciation - Office Equipment	2,318.02	18,409.95
	Communication Equipments		-
	Medical, Dental & Laboratory Equipment		-
914	Depreciation - Land Transport Equipment	15,053.38	148,687.30
925	Depreciation - Other Machinery Equipment	1,833.79	17,179.12
926	Depreciation - Furniture & Fixtures		-
927	Depreciation - IT Equipment	9,602.90	97,900.29
<b>TOTAL DEPRECIATION</b>		<b>527,744.44</b>	<b>5,058,336.33</b>
<b>NET INCOME(LOSS) AFTER DEPRECIATION &amp; BEFORE INCOME TAX</b>		<b>P 1,127,598.98</b>	<b>14,701,157.10</b>
<b>NET INCOME(LOSS) BEFORE DEPRECIATION &amp; BEFORE INCOME TAX</b>		<b>P 1,655,343.42</b>	<b>19,759,493.43</b>

Prepared by:

*Mary Grace D. Batangan*  
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Division Manager C - Finance

Noted by:

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



# GUIMBA WATER DISTRICT

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## DETAILED CASHFLOW STATEMENT

for the month of OCTOBER 2016

### Cashflow from Operating Activities

#### Cash Inflows

##### Generation, Transmission & Distribution Income

Metered Sales	4,158,639.55	45,797,530.91
Interest Income	-	5,110.42
Other Business and Service Income		-
Misc. Service Revenues	488,820.21	4,347,682.44
Other Water Revenues	-	369,333.50
Fines & Penalties	257,192.97	2,191,261.65
Other Income - Refunds		-
Due from Officers & Employees	5,000.00	14,000.00
Advances to Officers & Employees	5,218.00	243,642.40
Other Receivable	-	20,557.48
<b>Total Cash Inflows from Operating Activities</b>	<b>P 4,914,870.73</b>	<b>52,989,118.80</b>

#### Cash Outflows

Purchase of Supplies & Other Materials	P -	4,950,109.14
Salaries & Wages		-
Regulars	726,218.23	6,473,259.48
Contractuals (daily basis)	55,384.00	704,943.00
Payment of Operating Expenses		-
Cash Advances	95,000.00	953,500.00
Other Personal Services	155,263.00	2,465,738.05
Maintenance and Operating Expenses	1,257,903.18	10,448,926.34
Remittances to National Government Agencies	775,733.96	6,422,795.73
Loans Payable-Domestic / Interest Expense	700,931.00	7,009,310.00
Acquisition / Purchase of P.P.E.		-
U.P.I.S.	3,141,194.00	9,548,439.48
C.W.I.P.		-
Account's Payables (Others)		1,436,305.09
Refunds	-	29,000.00
<b>Total Cash Outflows</b>	<b>P 6,907,627.37</b>	<b>50,442,326.31</b>
<b>Total Cash Provided by Operating Activities</b>	<b>P (1,992,756.64)</b>	<b>2,546,792.49</b>
<b>Add: Cash &amp; Cash Equivalents - Beginning</b>	<b>7,478,093.38</b>	<b>2,938,544.25</b>
<b>Cash &amp; Cash Equivalents - Ending</b>	<b>P 5,485,336.74</b>	<b>5,485,336.74</b>

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