



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 SEPTEMBER 2017

Cashflow from Operating Activities

Cash Inflows

Generation, Transmission & Distribution Income	4,902,071.02	47,275,645.91
Metered Sales	2,203.82	7,528.78
Interest Income		-
Other Business and Service Income	235,200.00	3,458,680.87
Misc. Service Revenues		16,686.50
Other Water Revenues	291,605.26	2,704,349.76
Fines & Penalties		-
Other Income - Refunds	-	-
Due from Officers & Employees		101,888.29
Advances to Officers & Employees		4,851.00
Other Receivable	-	
Total Cash Inflows from Operating Activities	P 5,431,080.10	53,569,631.11

Cash Outflows

Purchase of Supplies & Other Materials	P 99,498.98	5,323,326.79
Salaries & Wages		-
Regulars	939,229.16	8,501,129.89
Contractuals (daily basis)	110,456.00	857,905.25
Payment of Operating Expenses		-
Cash Advances	200,000.00	570,760.00
Other Personal Services	210,998.00	3,902,561.11
Maintenance and Operating Expenses	870,389.19	8,345,020.69
Remittances to National Government Agencies	757,867.18	7,053,024.76
Loans Payable-Domestic / Interest Expense	700,931.00	6,308,379.00
Acquisition / Purchase of P.P.E.		-
U.P.I.S.	1,032,692.80	9,323,276.69
C.W.I.P.	1,303,425.00	1,303,425.00
Account's Payables (Others)		-
Refunds	-	5,400.00
Total Cash Outflows	P 6,225,487.31	51,494,209.18
Total Cash Provided by Operating Activities	P (794,407.21)	2,075,421.93
Add: Cash & Cash Equivalents - Beginning	7,367,763.82	4,497,934.68
Cash & Cash Equivalents - Ending	P 6,573,356.61	6,573,356.61

Prepared by:

Mary Grace D. Badangan
MARY GRACE D. BADANGAN
Division Manager C - Finance

Noted by:

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
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990.00

129,114.00

Total Maintenance & Other Operating Expenses

P 1,191,934.05 11,660,114.27

Financial Expenses

975	Interest Expense
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297,353.00

2,766,558.00

Total Financial Expenses

P 297,353.00 2,766,558.00

TOTAL PERSONAL, MOOE & FINANCIAL EXPENSES

P 3,310,043.15 32,516,953.43

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	143,120.93
	Pumping Equipment	119,270.81	1,073,437.35
	Transmission & Distribution Mains	247,946.89	2,158,370.88
	Reservoir & Tanks	14,179.81	127,618.25
	Hydrants	1,835.92	16,523.29
	Meters	142,669.50	1,215,435.75
904	Depreciation - Buildings & Other Structures		1,193.02
	Pumping Stations	11,494.15	102,172.03
907	Depreciation - Office Equipment	3,716.25	29,004.82
	Communication Equipments		-
	Medical, Dental & Laboratory Equipment		-
914	Depreciation - Land Transport Equipment	15,725.98	137,492.82
925	Depreciation - Other Machinery Equipment	2,143.39	17,435.59
926	Depreciation - Furniture & Fixtures		-
927	Depreciation - IT Equipment	9,406.05	93,144.31

TOTAL DEPRECIATION

584,817.12

5,114,949.04

NET INCOME(LOSS) AFTER DEPRECIATION & BEFORE INCOME TAX

P 1,949,516.48 14,553,133.50

NET INCOME(LOSS) BEFORE DEPRECIATION & BEFORE INCOME TAX

P 2,534,333.60 19,668,082.54

Prepared by:

Mary Grace D. Batangan
MARY GRACE D. BATANGAN
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Utility Expenses			
769	Electricity Expenses	17,663.28	151,962.91
-01	Office	680,950.47	5,781,692.94
-02	Pumping Stations		
Communication Expenses			
772	Postage and Deliveries	9,191.14	74,781.61
773	Telephone Expenses - Landline	32,862.93	240,739.61
774	Telephone Expenses - Mobile	280.00	2,520.00
776	Cable,Satellite,Telegraph & Radio Expense		-
Printing and Advertising Expenses			
778	Advertising, Promotional and Marketing Expenses		-
Taxes, Duties and Premiums			
779	Taxes, Duties and Licenses	-	10,611.79
-1	Franchise Tax	94,212.89	839,569.53
781	Insurance Premiums	-	51,633.77
Representation Expenses			
782	Representation Expense	10,895.00	103,959.29
Awards, Prizes and Other Claims			
785	Indemnities and Other Claims		-
Generation & Distribution Expenses			
792	Generation, Transmission & Distribution Expenses		-
-08	Water Treatment Operations Expenses	9,750.00	87,750.00
09-	Chemicals, Filtering and Lab. Supplies E:	-	798,070.00
Membership Dues and Contribution Expenses			
796	Membership Dues and Contributions to Organizations		23,940.53
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	784.00	34,779.00
-12	Maintenance of Meters	76,620.49	838,231.71
-14	Maintenance of Hydrants		10,455.00
804	Repairs and Maintenance - Buildings & Other Structures	46,343.00	113,842.00
-02	Maint.of Pumping Plant Structures & Improv.		-
-05	Maint.of Gen.Admin.Structures & Improv.	975.00	35,338.00
807	Repairs & Maintenance - Office Equipments	-	4,647.00
814	Repairs & Maintenance - Land Transportation Equipmen	9,565.95	163,718.28
823	Repairs & Maintenance - IT Equipment and Software	5,000.00	5,000.00
825	Repairs & Maintenance - Other Machinery Equipment		-
-01	Power Production Equipment	-	32,426.00
-02	Pumping Equipment	-	300.00
-03	Water Treatment Equipment	-	2,255.00
-05	Communication Equipment		-
-06	Power Operated Equipment		-
-07	Tools, Shop & Garage Equipment	-	15,095.00
-08	Other PPE		-
826	Repairs & Maint.-Furniture & Fixtures	2,160.00	10,415.00



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DETAILED STATEMENT OF INCOME AND EXPENSES
for the month of SEPTEMBER 2017

576	Generation, Transmission & Distribution Income (Water Sales)	P 5,329,397.56	46,494,232.00
-01	Metered Sales	2,203.82	7,528.49
612	Interest Income		-
618	Other Business and Service Income	14,130.11	1,181,289.22
-01	Misc. Service Revenues	-	16,696.50
-04	Other Water Revenues		-
619	Fines and Penalties - Business and Service Income	291,605.26	2,704,349.76
-01	Penalty Charges	207,040.00	1,780,940.00
659	Other Income (WMMF)	P 5,844,376.75	P 52,185,035.97
GROSS PROFIT FROM SALES			

EXPENSES:

Personal Services:		1,247,386.00	11,147,323.90
701	Salaries & Wages-Regulars	110,456.00	843,300.25
706	Salaries & Wages - Others	112,000.00	1,003,000.00
707	Personal Economic Relief Allowance (PERA)	26,375.00	254,375.00
710	Representation Allowance	26,375.00	254,375.00
711	Transportation Allowance	-	275,000.00
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		-
-02	Rice Allowance		-
-03	Medical / Dental Allowance		1,218,490.00
-04	Mid-Year Bonus	-	1,378,560.40
721	Life and Retirement Insurance Contributions	155,126.60	50,000.00
722	PAG-IBIG Contributions	5,600.00	121,137.50
723	Philhealth Contributions	13,587.50	-
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	123,850.00	915,691.00
-3	Longevity Pay		-
	Performance Based Bonus		629,028.11
Total Personal Services		P 1,820,756.10	18,090,281.16

Maintenance & Other Operating Expenses

Supplies Expenses:			
751	Office Supplies Expenses	91,332.00	219,793.38
757	Fuel, Oil & Lubricants Expense		-
-01	Motor Vehicles	27,532.40	543,850.22
-02	Generator Sets	-	144,640.49
765	Other Supplies Expenses		-
-01	Accountable Forms	-	180,000.00
HONORARIA		38,220.00	343,980.00
Travel and Educational Expenses			-
766	Travel Expenses	7,984.00	147,043.71
767	Training and Scholarship Expenses	28,621.50	517,958.50
01	Gender and Development Expense		



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-05	Communications Equipment	167,156.00	
		(150,440.40)	16,715.60
325-05	Accumulated Depreciation	44,265.00	44,265.00
-07	Tools		
325-07	Accumulated Depreciation		
	Transport Equipment	3,153,162.37	1,724,604.20
214	Land Transport Equipment	(1,428,558.17)	P 107,893,782.96
	Accumulated Depreciation		P 107,893,782.96
	Total Property, Plant & Equipment		277,311.20
	Total Non-Current Assets		1,544,800.00
279	Other Assets		916,561.00
230-09	CIP - Agency Asset		
236-02	CIP - Waterways		P 131,123,990.31

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		372,720.58
-01	GSIS		99,070.24
-02	Pag-Ibig Fund		33,075.00
-03	Philhealth		876,521.51
-04	BIR		(31,681.30)
-05	LBP (employees loans)		P 4,536,774.80
	Total Current Liabilities		
426	Guaranty Deposits Payable		700,780.13
	Non-Current Liabilities		
	Loans / Lease Payable		
433	Loans Payable - Domestic (4-1951)	P	34,592,166.19
	Loans Payable - (4-2629)		8,547,121.00
	Loans Payable - (9-0069)		3,416,654.00
	Deferred Credits		
459	Other Deferred Credits	P	602,263.94
	EQUITY		
481	Retained Earnings	P	64,200,202.75
			14,553,133.50
			(25,106.00)

TOTAL LIABILITIES, EQUITY AND OTHER CREDIT ACCOUNTS

P 131,123,990.31

Prepared by:

MARY GRACE D. BATANGAN
Division Manager C - Finance

Noted by:

ENG'R. FELIXBERTO C. LEGARDA
General Manager



GUIMBA WATER DISTRICT

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DETAILED BALANCE SHEET as of SEPTEMBER 2017

	Current Assets		375,305.22
	Cash on Hand		5,000.00
102	Cash-Collecting Officers		5,753,351.74
104	Petty Cash Fund		439,699.65
107	Cash in Bank-Local Currency-Current Account		
107-01	Cash in Bank-Local Currency-Savings Account (JSA)		9,252,405.61
	Receivables Accounts		(616,454.94)
111	Account Receivables		
301	Allowance for Doubtful Accounts		245,508.64
	Other Receivables		
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		3,107,994.71
169	Other Inventories		
	Prepayments, Deposits & Deferred Charges		101,832.16
186	Guaranty Deposit	P	20,491,535.15
	Total Current Assets		
	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	(2,708,728.66)	2,963,193.51
-09	Transmission & Distribution Mains	99,213,143.53	
303-09	Accumulated Depreciation	(21,875,258.66)	77,337,884.87
203-12	Meters	12,737,405.00	
303-12	Accumulated Depreciation	(6,428,925.00)	6,308,480.00
-14	Hydrants	734,368.23	
303-14	Accumulated Depreciation	(279,059.93)	455,308.30
-16	Other Plants	600,693.00	
303-16	Accumulated Depreciation	(375,433.62)	225,259.38
204	Building and Other Structures		
-02	Pumping Plant Structures & Improvements	4,627,180.74	
304-02	Accumulated Depreciation	(1,487,409.48)	3,139,771.26
-05	Administrative Structures & Improvements	318,140.57	
305-05	Accumulated Depreciation	(39,117.84)	279,022.73
	Equipment and Machinery		
207	Office Equipment	829,827.56	
307	Accumulated Depreciation	(550,680.91)	279,146.65
	IT Equipment & Softwares	1,541,737.78	
	Accumulated	(1,118,933.18)	422,804.60
225	Other Machinery & Equipment		
-01	Power Production Equipment	9,829,079.61	
325-01	Accumulated Depreciation	(7,498,937.53)	2,330,142.08
-02	Pumping Equipment	25,158,905.12	
325-02	Accumulated Depreciation	(17,093,353.47)	8,065,551.65
-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		16,715.60
325-05	Accumulated Depreciation	(150,440.40)		
-07	Tools	44,265.00		43,933.01
325-07	Accumulated Depreciation	(331.99)		
	Transport Equipment	3,153,162.37		1,707,037.72
214	Land Transport Equipment	(1,446,124.65)	P	108,551,157.57
	Accumulated Depreciation		P	108,551,157.57
	Total Property, Plant & Equipment			277,690.34
	Total Non-Current Assets			1,544,800.00
279	Other Assets			-
230-09	CIP - Agency Asset			
236-02	CIP - Waterways		P	132,231,597.23

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			375,954.81
-01	GSIS			98,425.22
-02	Pag-Ibig Fund			33,075.00
-03	Philhealth			856,334.52
-04	BIR			(44,232.72)
-05	LBP (employees loans)		P	4,506,625.60
	Total Current Liabilities			775,730.13
426	Guaranty Deposits Payable			
	Non-Current Liabilities			
	Loans / Lease Payable			
433	Loans Payable - Domestic (4-1951)	P		34,290,661.19
	Loans Payable - (4-2629)			8,470,258.00
	Loans Payable - (9-0069)			3,388,876.00
	Deferred Credits			
459	Other Deferred Credits	P		602,263.94
	EQUITY			
481	Retained Earnings	P		64,200,202.75
				16,022,085.62
				(25,106.00)

TOTAL LIABILITIES, EQUITY AND OTHER CREDIT ACCOUNTS

P 132,231,597.23

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