



GUIMBA WATER DISTRICT

GUIMBA, NUEVA ECILJA

TELEPHONE NO. (044) 611-12-07

TELEFAX NO. (044) 611-01-41

DETAILED CASHFLOW STATEMENT for the month of FEBRUARY 2017

Cashflow from Operating Activities

Cash Inflows

Generation, Transmission & Distribution Income		
Metered Sales	4,652,727.04	9,998,273.07
Interest Income	-	-
Other Business and Service Income		
Misc. Service Revenues	293,525.00	771,920.10
Other Water Revenues	-	-
Fines & Penalties	270,028.52	611,029.45
Other Income - Refunds	-	-
Due from Officers & Employees	-	-
Advances to Officers & Employees	33,159.65	42,023.65
Other Receivable	-	4,851.00
Total Cash Inflows from Operating Activities	P 5,249,440.21	11,428,097.27

Cash Outflows

Purchase of Supplies & Other Materials	P 456,818.37	456,818.37
Salaries & Wages		
Regulars	921,422.21	1,836,672.90
Contractuals (daily basis)	50,044.00	138,215.00
Payment of Operating Expenses		
Cash Advances	35,000.00	137,020.00
Other Personal Services	206,242.00	706,088.00
Maintenance and Operating Expenses	876,658.79	1,856,331.02
Remittances to National Government Agencies	812,335.65	1,515,670.04
Loans Payable-Domestic / Interest Expense	700,931.00	1,401,862.00
Acquisition / Purchase of P.P.E.		
U.P.I.S.	1,126,630.70	3,049,329.04
C.W.I.P.		-
Account's Payables (Others)		-
Refunds	-	2,700.00
Total Cash Outflows	P 5,186,082.72	11,100,706.37
Total Cash Provided by Operating Activities	P 63,357.49	327,390.90
Add: Cash & Cash Equivalents - Beginning	4,761,968.09	4,497,934.68
Cash & Cash Equivalents - Ending	P 4,825,325.58	4,825,325.58

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	42,380.00	61,344.00
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Total Maintenance & Other Operating Expenses

P	<u>1,146,890.58</u>	<u>2,384,896.35</u>
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Financial Expenses

975	Interest Expense	314,848.00	632,127.00
	Total Financial Expenses	<u>P 314,848.00</u>	<u>632,127.00</u>

TOTAL PERSONAL, MOOE & FINANCIAL EXPENSES

P	<u>3,183,250.78</u>	<u>6,791,100.85</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	16,428.36	28,122.36
	Pumping Equipment	119,270.82	238,541.63
	Transmission & Distribution Mains	232,184.92	461,991.42
	Reservoir & Tanks	14,179.81	28,359.61
	Hydrants	1,835.92	3,671.84
	Meters	130,268.25	257,874.75
904	Depreciation - Buildings & Other Structures		1,193.02
	Pumping Stations	11,090.60	22,181.21
907	Depreciation - Office Equipment	2,318.02	4,636.05
	Communication Equipments		-
	Medical, Dental & Laboratory Equipment		-
914	Depreciation - Land Transport Equipment	15,052.48	30,104.96
925	Depreciation - Other Machinery Equipment	1,833.79	3,667.58
926	Depreciation - Furniture & Fixtures		-
927	Depreciation - IT Equipment	10,596.87	21,069.49

TOTAL DEPRECIATION

555,059.84	1,101,413.92
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NET INCOME(LOSS) AFTER DEPRECIATION & BEFORE INCOME TAX

P	<u>1,601,704.67</u>	<u>2,966,788.90</u>
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NET INCOME(LOSS) BEFORE DEPRECIATION & BEFORE INCOME TAX

P	<u>2,156,764.51</u>	<u>4,068,202.82</u>
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Utility Expenses

769	Electricity Expenses		
-01	Office	17,835.33	34,408.62
-02	Pumping Stations	620,843.58	1,222,010.91

Communication Expenses

772	Postage and Deliveries		
773	Telephone Expenses - Landline	9,196.21	10,245.02
774	Telephone Expenses - Mobile	17,153.24	36,162.27
776	Cable, Satellite, Telegraph & Radio Expense	280.00	560.00

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	96,495.56	177,848.70
781	Insurance Premiums	-	5,219.67

Representation Expenses

782	Representation Expense	6,433.40	10,667.61
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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	19,500.00
09-	Chemicals, Filtering and Lab. Supplies E:	-	41,520.00

Membership Dues and Contribution Expenses

796	Membership Dues and Contributions to Organizations	-	15,932.00
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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	3,100.00	3,100.00
-12	Maintenance of Meters	86,128.13	159,394.57
-14	Maintenance of Hydrants		
804	Repairs and Maintenance - Buildings & Other Structures	17,207.00	40,938.00
-02	Maint. of Pumping Plant Structures & Improv.		
-05	Maint. of Gen. Admin. Structures & Improv.	650.00	19,702.00
807	Repairs & Maintenance - Office Equipments	385.00	385.00
814	Repairs & Maintenance - Land Transportation Equipmen	25,642.00	43,573.12
825	Repairs & Maintenance - Other Machinery Equipment		
-01	Power Production Equipment	5,925.00	7,320.00
-02	Pumping Equipment		
-03	Water Treatment Equipment		
-05	Communication Equipment		
-06	Power Operated Equipment		
-07	Tools, Shop & Garage Equipment	-	9,025.00
-08	Other PPE		
826	Repairs & Maint.-Furniture & Fixtures		



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

576	Generation, Transmission & Distribution Income (Water Sales)		
-01	Metered Sales	P 4,832,649.90	9,677,080.22
612	Interest Income	-	-
618	Other Business and Service Income		192,034.00
-01	Misc. Service Revenues	46,116.87	-
-04	Other Water Revenues	-	-
619	Fines and Penalties - Business and Service Income		611,029.45
-01	Penalty Charges	270,028.52	379,160.00
		191,220.00	
659	Other Income (WMMF)	P 5,340,015.29	P 10,859,303.67
GROSS PROFIT FROM SALES			

EXPENSES:

Personal Services:

701	Salaries & Wages-Regulars	1,219,155.40	2,437,645.40
706	Salaries & Wages - Others	50,044.00	138,215.00
707	Personal Economic Relief Allowance (PERA)	110,000.00	220,000.00
710	Representation Allowance	28,500.00	57,000.00
711	Transportation Allowance	28,500.00	57,000.00
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	-	-
-06	Others	-	-
721	Life and Retirement Insurance Contributions	151,718.80	303,437.60
722	PAG-IBIG Contributions	5,500.00	11,000.00
723	Philhealth Contributions	13,250.00	26,487.50
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	114,844.00	248,292.00
-3	Longevity Pay	-	-
Total Personal Services		P 1,721,512.20	3,774,077.50

Maintenance & Other Operating Expenses

Supplies Expenses:

751	Office Supplies Expenses	6,036.20	49,701.45
757	Fuel, Oil & Lubricants Expense	-	-
-01	Motor Vehicles	69,169.58	178,472.27
-02	Generator Sets	779.00	42,161.00
765	Other Supplies Expenses	-	-
-01	Accountable Forms	-	-

HONORARIA

Travel and Educational Expenses

766	Travel Expenses	41,281.35	47,853.35
767	Training and Scholarship Expenses	32,000.00	68,000.00
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	(1,321,170.31)	1,660,392.06
	Total Property, Plant & Equipment		P 104,633,873.31
	Total Non-Current Assets		P 104,633,873.31
			209,616.20
279	Other Assets		
			P 122,073,228.48
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		358,378.73
-01	GSIS		94,951.64
-02	Pag-Ibig Fund		31,775.00
-03	Philhealth		805,944.65
-04	BIR		(23,367.22)
-05	LBP (employees loans)		4,454,751.57
	Total Current Liabilities	P	700,780.13
426	Guaranty Deposits Payable		
	Non-Current Liabilities		
	Loans / Lease Payable		
433	Loans Payable - Domestic (4-1951)	P	36,621,071.19
	Loans Payable - (4-2629)		9,070,750.00
	Loans Payable - (9-0069)		3,611,100.00
	Deferred Credits		
459	Other Deferred Credits	P	447,783.94
	EQUITY		
481	Retained Earnings	P	64,200,202.75
			2,966,788.90

TOTAL LIABILITIES, EQUITY AND OTHER CREDIT ACCOUNTS

P 122,073,228.48

Prepared by:

mgd batangan
MARY GRACE D. BATANGAN
Division Manager C - Finance

Noted by:

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DETAILED BALANCE SHEET
as of FEBRUARY 2017
ASSETS AND OTHER DEBITS

Current Assets			
Cash on Hand			
			605,859.40
102	Cash-Collecting Officers		5,000.00
104	Petty Cash Fund		3,815,508.69
107	Cash in Bank-Local Currency-Current Account		398,957.49
107-01	Cash in Bank-Local Currency-Savings Account (JSA)		
Receivables Accounts			
			8,310,846.67
111	Account Receivables		(616,454.94)
301	Allowance for Doubtful Accounts		
Other Receivables			
			51,508.64
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			
			2,729,788.50
169	Other Inventories		
Prepayments, Deposits & Deferred Charges			
			101,832.16
186	Guaranty Deposit		
Total Current Assets			P 17,229,738.97
Non Current Assets			
Property, Plant & Equipment			
			4,229,380.26
201	Land		
Plant, Building & Structures			
203	Plant (UPIS)		
-08	Reservoir & Tanks	5,671,922.17	
303-08	Accumulated Depreciation	(2,609,470.02)	3,062,452.15
-09	Transmission & Distribution Mains	93,912,095.53	
303-09	Accumulated Depreciation	(20,178,889.11)	73,733,206.42
203-12	Meters	11,228,505.00	
303-12	Accumulated Depreciation	(5,471,364.00)	5,757,141.00
-14	Hydrants	734,368.23	
303-14	Accumulated Depreciation	(266,208.48)	468,159.75
-16	Other Plants	559,413.00	
303-16	Accumulated Depreciation	(361,665.61)	197,747.39
204	Building and Other Structures		
-02	Pumping Plant Structures & Improvements	4,517,736.74	
304-02	Accumulated Depreciation	(1,407,418.66)	3,110,318.08
-05	Administrative Structures & Improvements	318,140.57	
305-05	Accumulated Depreciation	(39,117.84)	279,022.73
Equipment and Machinery			
207	Office Equipment	770,112.60	
307	Accumulated Depreciation	(526,312.14)	243,800.46
	IT Equipment & Softwares	1,513,554.78	
	Accumulated Depreciation	(1,046,858.36)	466,696.42
225	Other Machinery & Equipment		
-01	Power Production Equipment	9,829,079.61	
325-01	Accumulated Depreciation	(7,383,938.86)	2,445,140.75
-02	Pumping Equipment	25,158,905.12	
325-02	Accumulated Depreciation	(16,258,457.75)	8,900,447.37
-03	Water Treatment Equipment	632,528.71	
325-03	Accumulated Depreciation	(569,275.84)	63,252.87