

**GUIMBA WATER DISTRICT**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**FOR THE MONTH OF NOVEMBER 2021**

**Income**

**Business Income**

<b>40202090</b>	Waterworks System Fees		
<b>-01</b>	Metered Sales- General Customers	7,504,302.97	81,485,366.24
<b>-02</b>	Unmetered Sales to General Customers		-
<b>-99</b>	Other Water Works System Fess	294,440.00	3,191,380.00
<b>40202160</b>	Sales Revenue	268,498.60	2,756,760.97
<b>40202210</b>	Interest Income	-	3,261.86
<b>40202230</b>	Fines and Penalties-Business Income	462,808.75	5,420,475.78
<b>40202990</b>	Other Business Income	20,538.74	217,694.96
<b>Total Business Income</b>		<b>8,550,589.06</b>	<b>93,074,939.81</b>

**Total Service and Business Income**

**8,550,589.06      93,074,939.81**

**Total Income**

**8,550,589.06      93,074,939.81**

**Expenses**

**Personal Services**

**Salaries and Wages**

<b>50101010</b>	Salaries and Wages-Regular	3,252,892.00	25,343,995.41
<b>50101020</b>	Salaries and Wages-Casual/Contractual	(406,098.00)	2,032,599.50
<b>Total Salaries and Wages</b>		<b>2,846,794.00</b>	<b>27,376,594.91</b>

**Other Compensation**

<b>50102010</b>	Personnel Economic Relief Allowance (PERA)	276,090.00	1,900,817.27
<b>50102020</b>	Representation Allowance (RA)	28,500.00	311,000.00
<b>50102030</b>	Transportation Allowance (TA)	28,500.00	311,000.00
<b>50102040</b>	Clothing/Uniform Allowance	-	432,000.00
<b>50102100</b>	Honoraria	2,000.00	22,000.00
<b>50102110</b>	Hazard Pay	65,500.00	469,000.00
<b>50102120</b>	Longevity Pay	20,000.00	80,000.00
<b>50102130</b>	Overtime and Night Pay	329,822.00	2,543,103.00
<b>50102140</b>	Year End Bonus	2,329,542.00	2,329,542.00
<b>50102150</b>	Cash Gift	460,000.00	460,000.00
<b>50102160</b>	Mid Year Bonus	-	2,039,650.00
<b>50102170</b>	Directors and Committee Member's Fee	52,451.20	854,837.20
<b>50102990</b>	Other Bonuses and Allowances	-	-
<b>-12</b>	Productivity Enhancement Incentive - Civilian	-	-

-14 Performance Based Bonus - Civilian  
-99 Service Recognition Incentive

**Total Other Compensation**

3,592,405.20	11,752,949.47
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**Personnel Benefit Contributions**

50103010 Retirement and Life Insurance Premiums  
50103020 Pag-IBIG Contributions  
50103030 PhilHealth Contributions  
50103040 Employee Compensation Insurance Premiums  
Provident/Welfare Fund Contribution

311,450.76	2,885,135.12
10,100.00	88,800.00
36,623.66	339,123.24
10,100.00	88,800.00
-	-

**Total Personnel Benefit Contribution**

368,274.42	3,401,858.36
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**Other Personnel Benefits**

50104010 Pension Benefits  
50104020 Retirement Gratuity  
50104030 Terminal Leave Benefits  
50104990 Other Personnel Benefits

-	-
-	-
-	-
-	32,260.00

**Total Other Personnel Benefits**

-	32,260.00
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**Total Personnel Services**

6,807,473.62	42,563,662.74
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**Maintenance and Other Operating Expenses**

**Traveling Expense**

50201010 Traveling Expenses-Local  
50201010 Traveling Expenses-Foreign

16,670.00	162,870.00
-	-

**Total Traveling Expenses**

16,670.00	162,870.00
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**Training and Scholarship Expenses**

50202010 Training Expenses  
Scholarship Grants/ Expenses

-	14,200.00
-	-

**Total Training and Scholarship Expenses**

-	14,200.00
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**Supplies and Materials Expenses**

50203010 Office Supplies Expenses  
50203020 Accountable Forms Expenses  
50203030 Non-Accountable Forms Expenses  
50203090 Fuel, Oil and Lubricants Expenses-Motor Vehicle  
50203090 Fuel, Oil and Lubricants Expenses-Genset  
50203130 Chemical and Filtering Supplies Expense  
50203210 Semi-Expendable Machinery and Equipment Expense

7,997.00	459,421.74
-	334,000.00
-	104,400.00
63,863.15	768,169.93
80,322.14	378,711.24
92,000.00	1,400,000.00
195,969.31	3,565,988.48

**Total Supplies and Materials Expenses**

440,151.60	7,010,691.39
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**Utilities Expenses**

50204020 Electricity Expenses - Office  
50204020 Electricity Expenses - Pumping Stations

13,877.79	151,288.02
1,157,501.03	9,998,582.73

**Total Utilities Expenses**

1,171,378.82	10,149,870.75
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**Communication Expenses**

50205010	Postage and Courier Services	-	2,766.00
50205020-01	Telephone Expenses - Mobile	47,833.73	251,990.40
50205020-02	Telephone Expenses - Landline	-	23,614.81
50205030	Internet Subscription Expenses	6,007.00	92,769.97
50205040	Cable, Satellite, Telegraph and Radio Expenses	320.00	3,520.00
<b>Total Communication Expenses</b>		<b>54,160.73</b>	<b>374,661.18</b>

**Awards/Rewards, Prizes and Indemnities**

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

**Generation, Transmission and Distribution Expenses**

50209010	Generation, Transmission and Distribution Expenses	<b>16,250.00</b>	<b>223,600.00</b>
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**Confidential, Transmission and Distribution Expenses**

50210030	Extraordinary and Miscellaneous Expenses	-	-
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**Professional Services**

50211010	Legal Services	-	-
50211020	Auditing Services	-	437,734.23
50211990	Other Professional Services	-	26,000.00
<b>Total Professional Services</b>		<b>-</b>	<b>463,734.23</b>

**Repairs and Maintenance**

50213030	Repairs and Maintenance-Infrastructure Assets		
-04	Water Supply System	175,931.00	998,108.49
-100	Meters	98,405.98	1,061,706.84
50213040	Repairs and Maintenance-Building and Other Structures	-	-
-01	Buildings	2,210.00	81,301.50
-07	Water Plant, Structure and Improvements	2,970.00	100,008.00
50213050	Repairs and Maintenance-Machinery and Equipment		
-02	Office Equipment	4,500.00	20,636.00
-03	ICT Equipment	-	-
-07	Communication Equipment	-	8,925.00
-16	Power Production Equipment	9,580.00	37,061.00
-17	Pumping Equipment	-	2,960.00
-18	Water Treatment Equipment	3,515.00	96,709.56
-19	Tools, Shops and Garage	5,420.00	32,545.00
-20	Power Operated Equipment	-	17,810.00
-99	Other Machinery Equipment	-	700.00
50213060	Repairs and Maintenance-Transportation Equipment	-	-
-1	Motor Vehicle	29,239.67	176,771.81
50213070	Repairs and Maintenance- Furniture and Fixtures	-	960.00

<b>50213210</b>	Repairs and Maintenance- Semi-Expendable Machinery Equ	-	74,480.65
<b>50213220</b>	Repairs and Maintenance- Semi-Expendable Machinery Fur	-	11,449.00
<b>Total Repairs and Maintenance</b>		<b>331,771.65</b>	<b>2,722,132.85</b>
<b>Taxes, Insurance Premiums and Other Fees</b>			
<b>50215010</b>	Taxes, Duties and Licenses	-	1,205,417.30
	Franchise Tax	-	-
<b>50215030</b>	Insurance Expenses	-	123,058.80
<b>Taxes, Insurance Premiums and Other Fees</b>		<b>-</b>	<b>1,328,476.10</b>
<b>Other Maintenance and Operating Expenses</b>			
<b>50299010</b>	Advertising, Promotional and Marketing Expenses	-	-
<b>50299030</b>	Representation Expenses	18,719.00	196,007.10
<b>50299060</b>	Membership Dues and Contribution to Organizations	(7,073.00)	23,280.88
<b>50299990</b>	Other Maintenance and Operating Expenses	11,729.40	582,157.40
<b>Total Other Maintenance and Operating Expenses</b>		<b>23,375.40</b>	<b>801,445.38</b>
<b>Total Maintenance and Other Operating Expenses</b>		<b>2,053,758.20</b>	<b>23,251,681.88</b>
<b>Financial Expenses</b>			
<b>Financial Expenses</b>			
<b>50301020</b>	Interest Expenses	155,178.00	1,902,293.00
<b>50301040</b>	Bank Charges	-	3,000.00
<b>Total Financial Expenses</b>		<b>155,178.00</b>	<b>1,905,293.00</b>
<b>Non-Cash Expenses</b>			
<b>Depreciation</b>			
	Depreciation - Other Land Improvement	5,546.23	54,419.50
<b>50501030</b>	Depreciation-Infrastructure Assets		-
	Transmission and Distribution	305,478.94	3,360,248.45
	Wells	52,516.80	453,896.06
	Reservoir and Tank	14,179.81	155,977.87
	Other Plants	-	-
	Hydrants	1,901.81	20,853.99
<b>50501040</b>	Depreciation-Building and Other Structures		-
	Building	1,077.67	11,854.38
	Water Plant, Structure and Improvement	13,583.12	148,495.39
<b>50501050</b>	Depreciation- Machinery and Equipment		-
	Office Equipment	9,343.72	101,779.23
	ICT Equipment	7,905.14	93,744.17
	Tools	5,405.94	55,063.44
	Power Production Equipment	40,570.03	389,270.33
	Pumping Equipment	111,399.65	1,149,727.88
	Water Treatment Equipment	11,392.64	128,305.21
	Trailer	946.59	10,412.49
<b>50501060</b>	Depreciation- Transportation Equipment	46,215.43	513,429.76

50501070 Depreciation- Furniture, Fixtures and Books  
Total Depreciation

3,027.69	26,792.90
<u>630,491.21</u>	<u>6,674,271.06</u>

Impairment Loss  
50503020 Impairment Loss-Accounts Receivable

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Total Non-Cash Expenses

<u>630,491.21</u>	<u>6,674,271.06</u>
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Total Expenses

<u>9,646,901.03</u>	<u>74,394,908.68</u>
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Profit/(Loss) Before Tax  
Income Tax Expense/ (Benefit)  
Profit/(Loss) After Tax

(1,096,311.97)	18,680,031.13
-	-
<u>(1,096,311.97)</u>	<u>18,680,031.13</u>

Prepared By:

  
Mary Grace D. Batangan  
Division Manager B - Finance

Noted By:

  
Eng'r. Felixberto C. Legarda  
General Manager B



**GUIMBA WATER DISTRICT  
STATEMENT OF FINANCIAL POSITION  
AS OF NOVEMBER 2021**

**ASSETS**

**Current Assets**

**Cash and Cash Equivalent**

		<b>14,904,114.49</b>
Cash on Hand		456,738.91
10101010	Cash - Collecting Officers	376,738.91
	Petty Cash	80,000.00
Cash in Bank-Local Currency		14,447,375.58
10102020	Cash in Bank-Local Currency, Current Account	5,172,194.68
10102030-01	Cash in Bank-Local Currency, Joint Savings Account	2,769,196.51
10102030-02	Cash in Bank-Local Currency, Savings Account	6,505,984.39

**Receivables**

Loans and Receivable Accounts		13,317,386.21
10301010	Accounts Receivable	13,726,719.94
10301011	Allowance for Impairment-Accounts Receivable	(409,333.73)
	Net Value-Accounts Receivable	13,317,386.21

Other Receivable		2,258,701.75
10305010	Receivables-Disallowances/Charges	327,953.40
10305020	Due From Officers and Employees	-
10305990	Other Receivable	385,355.99
10305990-01	Other Receivable- PSP	1,097,608.42
10305990-02	Other Receivable-2001	447,783.94

**Inventories**

10404190	Electrical Supplies Inventory	-
10404220	Supplies and Materials for Water Supply Operation	4,034,993.30
10405020	Semi-Expendable Office Equipment	37,336.00
10405030	Semi-Expendable Information and Communication Technology	42,577.00
10405190	Semi-Expendable Other Machinery and Equipment	-
-03	Water Treatment Equipment	-
-04	Tools	60,303.00
10406010	Semi-Expendable Furiniture, Fixtures	25,945.09

**Other Current Assets**

10305070	Guaranty Deposit	101,832.16
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**Total Current Assets**

**34,783,189.00**

**Non-Current Assets**

**Property, Plant and Equipment**

Land		<b>4,779,505.26</b>
10601010	Land	4,779,505.26
Land Improvement		<b>2,775,438.62</b>

10602990	Other Land Improvement	3,359,201.74
10602991	Accumulated Depreciation - Other Land Improvement	(583,763.12)
<b>Infrastructure Assets</b>		<b>110,313,983.95</b>
10603110	Plant-Utility Plant Services	
10603110-04	Wells	24,518,161.27
10603111-04	Accumulated Depreciation - Wells	(7,370,391.81)
<b>Net Value Wells</b>		<b>17,147,769.46</b>
10603110-08	Reservoir and Tanks	5,671,922.17
10603111-08	Accumulated Depreciation - Reservoir and Tank	(3,470,064.14)
<b>Net Value Reservoir and Tanks</b>		<b>2,201,858.03</b>
10603110-09	Transmission and Distribution	126,515,222.11
10603111-09	Accumulated Depreciation - Transmission and Distribution	(35,938,237.53)
<b>Net Value Transmission and Distribution</b>		<b>90,576,984.58</b>
10603110-14	Hydrants	760,722.63
10603111-14	Accumulated Depreciation - Hydrants	(373,350.75)
<b>Net Value- Hydrants</b>		<b>387,371.88</b>
<b>Building and Other Structures</b>		<b>4,813,778.60</b>
10604010	Building	287,379.00
10604011	Accumulated Depreciation-Building	(75,436.98)
<b>Net Value-Building</b>		<b>211,942.02</b>
10604070-02	Water Plant Structure and Improvement	6,447,547.60
10604071-02	Accumulated Depreciation- Water Plant Structure and Improvement	(1,845,711.02)
<b>Net Value-Water Plant Structure and Improvement</b>		<b>4,601,836.58</b>
<b>Machinery and Equipment</b>		<b>720,729.82</b>
10605020	Office Equipment	845,312.71
10605021	Accumulated Depreciation-Office Equipment	(527,491.30)
<b>Net Value-Office Equipment</b>		<b>317,821.41</b>
10605030	Information and Communication Technology Equipment	931,353.00
10605031	Accumulated Depreciation-Information and Commuation Technology Equipment	(528,444.59)
<b>Net Value-Information and Communication Technology Equipment</b>		<b>402,908.41</b>
<b>Other Machineries and Equipment</b>		<b>15,619,741.97</b>
10605990-01	Power Production Equipment	9,375,180.45
10605991-01	Accumulated Depreciation - Power Production Equipment	(5,137,947.00)
<b>Net Value- Power Production Equipment</b>		<b>4,237,233.45</b>
10605990-02	Pumping Equipment	17,357,935.36
10605991-02	Accumulated Depreciation - Pumping Equipment	(7,127,659.65)
<b>Net Value- Pumping Equipment</b>		<b>10,230,275.71</b>
10605990-03	Water Treatment Equipment	759,509.00
10605991-03	Accumulated Value- Water Treatment Equipment	(311,224.58)
<b>Net Value- Water Treatment Equipment</b>		<b>448,284.42</b>
10605990-04	Tools	1,050,791.71
10605991-04	Accumulated Depreciation- Tools	(472,342.83)
<b>Net Value- Tools</b>		<b>578,448.88</b>
10605990-100	Other Equipment	223,212.00
10605991-100	Accumulated Depreciation-Other Equipment	(97,712.49)
<b>Net Value-Other Equipment</b>		<b>125,499.51</b>



<b>Transportation Equipment</b>		<b>4,188,553.85</b>
10606010	Motor Vehicles	7,255,754.53
10606011	Accumulated Depreciation-Motor Vehicle	(3,067,200.68)
<b>Net Value-Motor Vehicle</b>		<b>4,188,553.85</b>
<b>Furnitures &amp; Fixtures</b>		<b>157,092.98</b>
10607010	Furnitures & Fixtures	470,687.10
10607011	Accumulated Depreciation-Furnitures & Fixtures	(313,594.12)
<b>Net Value-Furnitures &amp; Fixtures</b>		<b>157,092.98</b>
<b>Intangible Assets</b>		-
10801020	Intangible Asset - Computer Software	310,000.00
10801020	Accumulated Amortization-Computer Software	(310,000.00)
<b>Other Assets</b>		<b>1,986,046.73</b>
19999990	Other Assets	45,508.64
19999990	Other Assets	1,940,538.09
<b>Construction in Progress</b>		<b>4,288,234.08</b>
10698010	Construction in Progress - Land Improvement	-
10698020	Construction in Progress - Infrastructure Asset	4,225,781.08
10698030	Construction in Progress - Building and Other Structures	30,095.00
10698060	Construction in Progress - Furnitures and Fixtures	-
10698070	Construction in Progress - Pumping Equipment	7,696.00
10698090	Construction in Progress - Other Machinery and Equipment	24,662.00
<b>Total Non - Current Assets</b>		<b>149,643,105.86</b>
<b>Total Assets</b>		<b>184,426,294.86</b>

## LIABILITIES

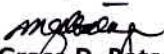
### Current Liabilities

<b>Financial Liabilities</b>		<b>1,800,728.30</b>
<b>Payables</b>		<b>1,800,728.30</b>
20101010	Accounts Payable -Current	1,800,728.30
<b>Bills/Bonds/Loans Payable</b>		<b>582,799.00</b>
20102040-01	Loans Payable-Domestic	423,813.00
20102040-02	Loans Payable-Domestic	108,043.00
20102040-03	Loans Payable-Domestic	27,778.00
20102040-04	Loans Payable-Domestic	23,165.00
<b>Inter-Agency Payables</b>		<b>1,850,911.39</b>
20201010	Due to BIR	610,298.19
20201020	Due to GSIS	999,257.17
20201030	Due to Pag-IBIG	161,993.97



20201040	Due to Philhealth	79,360.21
20201060	Due to Government Corporation	1.85
<b>Other Payable</b>		
29999990	Other Payable - COA Region III	266,952.46
<b>Total Current Liabilities</b>		<b>4,501,391.15</b>
<b>Financial Liabilities</b>		
Bills/Bonds/Loans Payable		28,261,386.19
20102040-01	Loans Payable-Domestic	28,261,386.19
20102040-02	Loans Payable-Domestic	16,269,679.19
20102040-03	Loans Payable-Domestic	3,876,171.00
20102040-04	Loans Payable-Domestic	1,999,976.00
		6,115,560.00
<b>Trust Liabilities</b>		
Trust Liabilities		700,780.13
20401040	Guaranty/Security Deposit Payable	700,780.13
		700,780.13
<b>Provisions</b>		
20601020	Leave Benefits Payable	15,161,847.24
		15,161,847.24
29999990	Other Payable	23,512.94
<b>Total Non-Current Liabilities</b>		<b>44,147,526.50</b>
<b>Total Liabilities</b>		<b>48,648,917.65</b>
<b>EQUITY</b>		
30301020	Revenue /Income and Expense Summary	18,680,031.14
30701010	Retained Earnings	105,173,850.46
	Prior Years' Adjustments	11,923,495.61
<b>Total Equity</b>		<b>135,777,377.21</b>
<b>Total Liabilities and Equity</b>		<b>184,426,294.86</b>

Prepared By:

  
Mary Grace D. Batangan  
Division Manager B - Finance

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Noted By:

  
Eng'r. Felixberto C. Legarda  
General Manager B

**GUIMBA WATER DISTRICT  
STATEMENT OF CASH FLOWS  
FOR THE MONTH OF NOVEMBER 2021**

**CASH FLOWS FROM OPERATING ACTIVITIES**

<b>Cash Inflows</b>		
Collection of Water Bill	7,361,775.08	81,900,486.30
Collection of Fines and Penalties	462,808.75	5,411,827.58
Collection of Receivables	-	-
Collection of Other Water Works System Fees	443,180.00	4,428,831.36
Collection of Other Revenues (WMMF)	302,150.85	3,486,937.62
Collection of COA Disallowances and Other Receivables	-	-
Petty Cash Fund	-	48,525.40
Other Receipts	-	60,000.00
Other Business Income	20,538.74	42,673.55
Return of Cash Advance	-	217,694.96
<b>Total Cash Inflows</b>	<b>8,590,453.42</b>	<b>95,603,170.77</b>
<b>Adjustments</b>		
Other adjustments - Inflow (Please specify)	7,073.80	10,277.51
<b>Adjusted Cash Flows</b>	<b>8,597,527.22</b>	<b>95,613,448.28</b>
<b>Cash Outflows</b>		
Purchase of Supplies and Other Materials	14,830.54	4,053,204.97
Salaries and Wages- Regular	2,146,459.59	16,442,385.77
Salaries and Wages- Contractual	71,063.00	2,690,906.33
Other Compensation	3,203,987.80	9,739,269.96
Remittance to National Government Agencies	1,430,316.85	15,120,448.71
Grant of Cash Advance	-	74,500.00
Payment of Accounts Payable	615,000.65	13,093,958.92
Other Disbursement	-	969,564.41
Payment of Other Operating Expense	1,515,778.57	13,929,280.78
<b>Total Cash Outflows</b>	<b>8,997,437.00</b>	<b>76,113,519.85</b>
<b>Adjustments</b>		
Other adjustments - Outflow (Please specify)	-	224,216.55
<b>Adjusted Cash Flows</b>	<b>8,997,437.00</b>	<b>76,337,736.40</b>
<b>NET CASH PROVIDED BY/ (USED IN) OPERATING ACTIVITIES</b>	<b>(399,909.78)</b>	<b>19,275,711.88</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
<b>ACTIVITIES</b>		
Receipt of Interest Earned	-	3,261.86
<b>Total Cash Inflows</b>	<b>-</b>	<b>3,261.86</b>
<b>Cash Outflows</b>		
Acquisition of Property Plant and Equipment	50,741.05	9,244,317.91
<b>Total Cash Outflows</b>	<b>50,741.05</b>	<b>9,244,317.91</b>
<b>NET CASH USED IN INVESTING ACTIVITIES</b>	<b>(50,741.05)</b>	<b>(9,241,056.05)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
<b>Cash Outflows</b>		
Payment of Domestic Loan	734,366.00	8,080,147.00
<b>Total Cash Outflows</b>	<b>734,366.00</b>	<b>8,080,147.00</b>
<b>NET CASH USED IN FINANCING ACTIVITIES</b>	<b>(734,366.00)</b>	<b>(8,080,147.00)</b>
<b>NET CASH PROVIDED BY/ (USED IN) OPERATING, INVESTING AND FINANCING ACTIVITIES</b>	<b>(1,185,016.83)</b>	<b>1,954,508.83</b>
<b>CASH AND CASH EQUIVALENTS- BEGINNING</b>	<b>16,089,131.32</b>	<b>12,949,605.66</b>
<b>CASH AND CASH EQUIVALENTS- ENDING</b>	<b>14,904,114.49</b>	<b>14,904,114.49</b>

Prepared By:

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