

**CATBALOGAN WATER DISTRICT**  
**INCOME STATEMENT**  
For the Period Ended January 31, 2015

	CURRENT MONTH						YEAR TO DATE					
	Actual	% to	Budget	% to	Variance	% to	Actual	% to	Budget	% to	Variance	% to
	Amount	Total	Amount	Total	Amount	Budget	Amount	Total	Amount	Total	Amount	Budget
<b>Business and Service Income</b>												
571 Sales Revenue	3,845.75	0%	-	0%	3,845.75	0%	3,845.75	0%	-	0%	3,845.75	0%
576 Generation, Transmission and Distribution Income	3,253,097.45	94%	4,233,210.77	93%	(980,113.32)	-23%	3,253,097.45	94%	4,233,210.77	93%	(980,113.32)	-23%
662 Less: Discounts	(6,720.02)	0%		0%	(6,720.02)	0%	(6,720.02)	0%	-	0%	(6,720.02)	0%
612 Interest Income	32,021.34	1%	7,235.77	0%	24,785.57	0%	32,021.34	1%	7,235.77	0%	24,785.57	0%
618 Other Business and Service Income	68,252.36	2%	177,551.67	4%	(109,299.31)	-62%	68,252.36	2%	177,551.67	4%	(109,299.31)	-62%
619 Fines and Penalties-Service Income	110,687.03	3%	132,705.27	3%	(22,018.24)	-17%	110,687.03	3%	132,705.27	3%	(22,018.24)	-17%
<b>Total Business and Service Income</b>	<b>3,461,183.91</b>	<b>100%</b>	<b>4,550,703.47</b>	<b>100%</b>	<b>(1,089,519.56)</b>	<b>-24%</b>	<b>3,461,183.91</b>	<b>100%</b>	<b>4,550,703.47</b>	<b>100%</b>	<b>(1,089,519.56)</b>	<b>-24%</b>
<b>Less: Operating Expenses</b>												
<b>Operation Expenses</b>												
<b>Personal Services</b>												
701 Salaries and Wages	859,009.80	25%	1,025,906.23	23%	166,896.43	16%	859,009.80	25%	1,025,906.23	23%	166,896.43	16%
706 Salaries and Wages- Others	180,968.53	5%	400,934.50	9%	219,965.97	55%	180,968.53	5%	400,934.50	9%	219,965.97	55%
707 Personnel Economic Relief Allowance (PERA)	94,000.00	3%	126,000.00	3%	32,000.00	25%	94,000.00	3%	126,000.00	3%	32,000.00	25%
709 Productivity Incentive Bonus	-	0%	26,666.67	1%	26,666.67	0%	-	0%	26,666.67	1%	26,666.67	0%
710 Representation Allowance	23,500.00	1%	23,500.00	1%	-	0%	23,500.00	1%	23,500.00	1%	-	0%
711 Transportation Allowance	23,500.00	1%	23,500.00	1%	-	0%	23,500.00	1%	23,500.00	1%	-	0%
712 Clothing and Uniform Allowance	235,000.00	7%	315,000.00	7%	80,000.00	0%	235,000.00	7%	315,000.00	7%	80,000.00	25%
713 Honoraria (Directors' Fee & Remunerations, etc)	22,050.00	1%	57,330.00	1%	35,280.00	62%	22,050.00	1%	57,330.00	1%	35,280.00	62%
719 Rice Allowance	40,000.00	1%	40,000.00	1%	-	0%	40,000.00	1%	40,000.00	1%	-	0%
721 Life and Retirement Insurance Contributions	103,737.82	3%	133,107.68	3%	29,369.86	0%	103,737.82	3%	133,107.68	3%	29,369.86	22%
722 PAG-IBIG Contributions	4,700.00	0%	6,000.00	0%	1,300.00	22%	4,700.00	0%	6,000.00	0%	1,300.00	22%
723 PHILHEALTH Contributions	9,987.50	0%	16,752.55	0%	6,765.05	40%	9,987.50	0%	16,752.55	0%	6,765.05	40%
724 ECC Contributions	4,690.00	0%	6,000.00	0%	1,310.00	22%	4,690.00	0%	6,000.00	0%	1,310.00	22%
737 Vacation and Sick Leave Benefits	351,373.34	10%	367,456.05	8%	16,082.71	0%	351,373.34	10%	367,456.05	8%	16,082.71	0%
749 Other Personnel Benefits	61,138.00	2%	28,333.33	1%	(32,804.67)	0%	61,138.00	2%	28,333.33	1%	(32,804.67)	0%
<b>Total Personal Services</b>	<b>2,013,654.99</b>	<b>58%</b>	<b>2,596,487.00</b>	<b>57%</b>	<b>582,832.01</b>	<b>22%</b>	<b>2,013,654.99</b>	<b>58%</b>	<b>2,596,487.00</b>	<b>57%</b>	<b>582,832.01</b>	<b>22%</b>
<b>Other Operation Expenses</b>												
751 Office Supplies Expense	52,948.33	2%	103,504.64	2%	50,556.31	49%	52,948.33	2%	103,504.64	2%	50,556.31	49%
757 Fuel, Oil and Lubricants Expenses	10,845.77	0%	35,000.00	1%	24,154.23	69%	10,845.77	0%	35,000.00	1%	24,154.23	69%
766 Travel Expenses	65,104.66	2%	100,000.00	2%	34,895.34	35%	65,104.66	2%	100,000.00	2%	34,895.34	35%
767 Training and Scholarship Expenses	63,024.00	2%	30,000.00	1%	(33,024.00)	-110%	63,024.00	2%	30,000.00	1%	(33,024.00)	-110%
768 Water	1,576.00	0%	3,000.00	0%	1,424.00	47%	1,576.00	0%	3,000.00	0%	1,424.00	47%
769 <sup>a</sup> Electricity	23,285.21	1%	50,000.00	1%	26,714.79	53%	23,285.21	1%	50,000.00	1%	26,714.79	53%

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	CURRENT MONTH						YEAR TO DATE					
	Actual	% to	Budget	% to	Variance	% to	Actual	% to	Budget	% to	Variance	% to
	Amount	Total	Amount	Total	Amount	Budget	Amount	Total	Amount	Total	Amount	Budget
772 Postage and Deliveries	-	0%	2,000.00	0%	2,000.00	100%	-	0%	2,000.00	0%	2,000.00	100%
773 Telephone Expenses-Landline	2,787.30	0%	9,000.00	0%	6,212.70	69%	2,787.30	0%	9,000.00	0%	6,212.70	69%
774 Telephone Expenses-Mobile	5,250.30	0%	21,433.33	0%	16,183.03	76%	5,250.30	0%	21,433.33	0%	16,183.03	76%
775 Internet Expenses	-	0%	3,625.00	0%	3,625.00	100%	-	0%	3,625.00	0%	3,625.00	100%
776 Cable, Satellite, Telegraph and Radio Exp.	3,600.00	0%	350.00	0%	(3,250.00)	-929%	3,600.00	0%	350.00	0%	(3,250.00)	-929%
777 Printing Expenses	-	0%	3,043.33	0%	3,043.33	100%	-	0%	3,043.33	0%	3,043.33	100%
778 Advertising, promotional and Marketing Exps.	1,500.00	0%	4,000.00	0%	2,500.00	63%	1,500.00	0%	4,000.00	0%	2,500.00	63%
779 Taxes, Duties and Licenses	97,744.83	3%	105,833.33	2%	8,088.50	8%	97,744.83	3%	105,833.33	2%	8,088.50	8%
781 Insurance Premium	12,784.86	0%	34,583.33	1%	21,798.47	63%	12,784.86	0%	34,583.33	1%	21,798.47	63%
782 Representation Expenses	11,691.05	0%	23,520.00	1%	11,828.95	50%	11,691.05	0%	23,520.00	1%	11,828.95	50%
792 Generation, Transmission and Distribution Exp.	46,020.51	1%	833,052.67	18%	787,032.16	94%	46,020.51	1%	833,052.67	18%	787,032.16	94%
795 Extraordinary and Miscellaneous Expenses	8,200.00	0%	8,200.00	0%	-	0%	8,200.00	0%	8,200.00	0%	-	0%
842 Legal Services	9,000.00	0%	14,500.00	0%	5,500.00	38%	9,000.00	0%	14,500.00	0%	5,500.00	38%
843 Auditing Services	12,600.00	0%	43,750.00	1%	31,150.00	0%	12,600.00	0%	43,750.00	1%	31,150.00	0%
846 Security Services	21,000.00	1%	27,000.00	1%	6,000.00	22%	21,000.00	1%	27,000.00	1%	6,000.00	22%
903 Depreciation-Plant (UPIS)	337,209.87	10%	-	0%	-	0%	337,209.87	10%	-	0%	-	0%
904 Depreciation-Building and Other Structure	21,125.41	1%	-	0%	-	0%	21,125.41	1%	-	0%	-	0%
907 Depreciation-Office Equipment	33,365.95	1%	-	0%	-	0%	33,365.95	1%	-	0%	-	0%
908 Depreciation-Laboratory Equipment	1,036.22	0%	-	0%	-	0%	1,036.22	0%	-	0%	-	0%
914 Depreciation-Land Transportation Equipment	10,800.98	0%	-	0%	-	0%	10,800.98	0%	-	0%	-	0%
925 Depreciation-Other Machinery and Equipment	110,285.08	3%	-	0%	-	0%	110,285.08	3%	-	0%	-	0%
926 Depreciation-Furniture and Fixture	1,065.45	0%	-	0%	-	0%	1,065.45	0%	-	0%	-	0%
989 Other Maintenance and Operation Expenses	1,000.00	0%	23,083.33	1%	22,083.33	0%	1,000.00	0%	23,083.33	1%	22,083.33	0%
<b>Total Other Operation Expenses</b>	<b>964,851.78</b>	<b>28%</b>	<b>1,478,478.97</b>	<b>32%</b>	<b>1,028,516.15</b>	<b>70%</b>	<b>964,851.78</b>	<b>28%</b>	<b>1,478,478.97</b>	<b>32%</b>	<b>1,028,516.15</b>	<b>70%</b>
<b>Total Operation Expenses</b>	<b>2,978,506.77</b>	<b>86%</b>	<b>4,074,965.98</b>	<b>90%</b>	<b>1,611,348.17</b>	<b>40%</b>	<b>2,978,506.77</b>	<b>86%</b>	<b>4,074,965.98</b>	<b>90%</b>	<b>1,611,348.17</b>	<b>40%</b>

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	CURRENT MONTH						YEAR TO DATE						
	Actual	% to	Budget	% to	Variance	% to	Actual	% to	Budget	% to	Variance	% to	
	Amount	Total	Amount	Total	Amount	Budget	Amount	Total	Amount	Total	Amount	Budget	
Maintenance Expenses:													
802 Repairs and Maintenance-Land Improvement	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-
803 Repairs and Maintenance-Plant (UPIS)	297,152.92	9%	518,754.83	11%	221,601.91	43%	297,152.92	9%	518,754.83	11%	221,601.91	43%	221,601.91
804 Repairs and Maintenance-Bldg & Other Structure	3,848.00	0%	66,666.67	1%	62,818.67	94%	3,848.00	0%	66,666.67	1%	62,818.67	94%	62,818.67
807 Repairs and Maintenance-Office Equipment	-	0%	5,333.33	0%	5,333.33	100%	-	0%	5,333.33	0%	5,333.33	100%	5,333.33
808 Repairs and Maintenance-Laboratory Equipment	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-
814 Repairs and Maintenance-Land Transport Equip't	2,751.00	0%	17,402.08	0%	14,651.08	84%	2,751.00	0%	17,402.08	0%	14,651.08	84%	14,651.08
825 Repairs and Maintenance-Other Mach. & Equip't	44,812.07	1%	41,833.33	1%	(2,978.74)	-7%	44,812.07	1%	41,833.33	1%	(2,978.74)	-7%	(2,978.74)
826 Repairs and Maintenance-Furniture and Fixtures	-	0%	1,000.00	0%	1,000.00	0%	-	0%	1,000.00	0%	1,000.00	100%	1,000.00
827 Restorations and Maintenance - Books	-	0%	700.00	0%	700.00	100%	-	0%	700.00	0%	700.00	100%	700.00
<b>Total Maintenance Expenses</b>	<b>348,563.99</b>	<b>10%</b>	<b>651,690.25</b>	<b>14%</b>	<b>303,126.26</b>	<b>47%</b>	<b>348,563.99</b>	<b>10%</b>	<b>651,690.25</b>	<b>14%</b>	<b>303,126.26</b>	<b>47%</b>	<b>303,126.26</b>
<b>Total Operation and Maintenance Expenses</b>	<b>3,327,070.76</b>	<b>96%</b>	<b>4,726,656.23</b>	<b>104%</b>	<b>1,914,474.43</b>	<b>41%</b>	<b>3,327,070.76</b>	<b>96%</b>	<b>4,726,656.23</b>	<b>104%</b>	<b>1,914,474.43</b>	<b>41%</b>	<b>1,914,474.43</b>
Utility Operating Income	134,113.15	4%	(175,952.76)	-4%	(3,003,993.99)	1707%	134,113.15	4%	(175,952.76)	-4%	(3,003,993.99)	1707%	(3,003,993.99)
Other Income													
659 Other Income	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-
Miscellaneous Income Deductions													
987 Other Losses Doreen Chef Corner	1,683.50	0%	-	0%	(1,683.50)	-14029%	1,683.50	0%	-	0%	1,683.50	0%	1,683.50
<b>Net Income Before Interest &amp; Financial Charges</b>	<b>132,429.65</b>	<b>4%</b>	<b>(175,952.76)</b>	<b>-4%</b>	<b>(3,002,310.49)</b>	<b>1706%</b>	<b>132,429.65</b>	<b>4%</b>	<b>(175,952.76)</b>	<b>-4%</b>	<b>(3,005,677.49)</b>	<b>1708%</b>	<b>(3,005,677.49)</b>
991 Bank Charge	3,500.00	0%	525.00	0%	(2,975.00)	0%	3,500.00	0%	525.00	0%	(2,975.00)	0%	(2,975.00)
995 Documentary Stamp Expense	-	0	-	0%	-	0%	-	0%	-	0	-	0%	-
996 Interest Expenses	178,244.34	5%	-	0%	(178,244.34)	0%	178,244.34	5%	-	0%	(178,244.34)	0%	(178,244.34)
<b>NET INCOME FOR THE PERIOD</b>	<b>(49,314.69)</b>	<b>-1%</b>	<b>(176,477.76)</b>	<b>-4%</b>	<b>(2,821,091.15)</b>	<b>1599%</b>	<b>(49,314.69)</b>	<b>-1%</b>	<b>(176,477.76)</b>	<b>-4%</b>	<b>(2,824,458.15)</b>	<b>1600%</b>	<b>(2,824,458.15)</b>

Prepared by:

  
**JESSAMINE Q. COSTO**  
Senior Corporate Accountant

Noted by:

  
**ENGR. RALPH S. UY**  
General Manager

**CATBALOGAN WATER DISTRICT**  
**INCOME STATEMENT**  
For the Period Ended February 28, 2015

	CURRENT MONTH						YEAR TO DATE					
	Actual Amount	% to Total	Budget Amount	% to Total	Variance Amount	% to Budget	Actual Amount	% to Total	Budget Amount	% to Total	Variance Amount	% to Budget
<b>Business and Service Income</b>												
571 Sales Revenue	(740.10)	0%	-	0%	(740.10)	0%	3,105.65	0%	-	0%	3,105.65	0%
576 Generation, Transmission and Distribution Income	3,977,789.25	94%	4,258,049.67	93%	(280,260.42)	-7%	7,230,886.70	94%	8,491,260.43	93%	(1,260,373.73)	-15%
662 Less: Discounts	(6,152.90)	0%		0%	(6,152.90)	0%	(12,872.92)	0%	-	0%	(12,872.92)	0%
612 Interest Income	-	0%	7,235.77	0%	(7,235.77)	0%	32,021.34	0%	14,471.54	0%	17,549.80	0%
618 Other Business and Service Income	119,763.85	3%	177,551.67	4%	(57,787.82)	-33%	188,016.21	2%	355,103.33	4%	(167,087.12)	-47%
619 Fines and Penalties-Service Income	125,672.43	3%	132,705.27	3%	(7,032.84)	-5%	236,359.46	3%	265,410.53	3%	(29,051.07)	-11%
<b>Total Business and Service Income</b>	<b>4,216,332.53</b>	<b>100%</b>	<b>4,575,542.37</b>	<b>100%</b>	<b>(359,209.84)</b>	<b>-8%</b>	<b>7,677,516.44</b>	<b>100%</b>	<b>9,126,245.84</b>	<b>100%</b>	<b>(1,448,729.40)</b>	<b>-16%</b>

**Less: Operating Expenses**

**Operation Expenses**

**Personal Services**

701 Salaries and Wages	809,890.00	19%	1,025,906.23	22%	216,016.23	21%	1,668,899.80	22%	2,051,812.47	22%	382,912.67	19%
706 Salaries and Wages- Others	138,691.60	3%	400,934.50	9%	262,242.90	65%	319,660.13	4%	801,869.00	9%	482,208.87	60%
707 Personnel Economic Relief Allowance (PERA)	94,000.00	2%	126,000.00	3%	32,000.00	25%	188,000.00	2%	252,000.00	3%	64,000.00	25%
709 Productivity Incentive Bonus	-	0%	26,666.67	1%	26,666.67	0%	-	0%	53,333.33	1%	53,333.33	0%
710 Representation Allowance	23,500.00	1%	23,500.00	1%	-	0%	47,000.00	1%	47,000.00	1%	-	0%
711 Transportation Allowance	23,500.00	1%	23,500.00	1%	-	0%	47,000.00	1%	47,000.00	1%	-	0%
712 Clothing and Uniform Allowance	-	0%		0%	-	0%	235,000.00	3%	315,000.00	3%	80,000.00	25%
713 Honoraria (Directors' Fee & Remunerations, etc)	22,050.00	1%	57,330.00	1%	35,280.00	62%	44,100.00	1%	114,660.00	1%	70,560.00	62%
719 Rice Allowance	40,000.00	1%	40,000.00	1%	-	0%	80,000.00	1%	80,000.00	1%	-	0%
721 Life and Retirement Insurance Contributions	103,737.82	2%	133,107.68	3%	29,369.86	0%	207,475.64	3%	266,215.35	3%	58,739.71	22%
721-A Life and Retirement (Extra Hazard Pay)		0%	-	0%	-	0%		0%	-	0%	-	0%
722 PAG-IBIG Contributions	4,700.00	0%	6,000.00	0%	1,300.00	22%	9,400.00	0%	12,000.00	0%	2,600.00	22%
723 PHILHEALTH Contributions	10,000.00	0%	16,752.55	0%	6,752.55	40%	19,987.50	0%	33,505.09	0%	13,517.59	40%
724 ECC Contributions	4,690.00	0%	6,000.00	0%	1,310.00	22%	9,380.00	0%	12,000.00	0%	2,620.00	22%
725 Provident Fund Contributions	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%
737 Vacation and Sick Leave Benefits	-	0%		0%	-	0%	351,373.34	5%	367,456.05	4%	16,082.71	0%
749 Other Personnel Benefits	-	0%	28,333.33	1%	28,333.33	0%	61,138.00	1%	56,666.67	1%	(4,471.33)	0%
<b>Total Personal Services</b>	<b>1,274,759.42</b>	<b>30%</b>	<b>1,914,030.96</b>	<b>42%</b>	<b>639,271.54</b>	<b>33%</b>	<b>3,288,414.41</b>	<b>43%</b>	<b>4,510,517.96</b>	<b>49%</b>	<b>1,222,103.55</b>	<b>27%</b>

**Other Operation Expenses**

751 Office Supplies Expense	48,851.90	1%	103,504.64	2%	54,652.74	53%	101,800.23	1%	207,009.28	2%	105,209.05	51%
757 Fuel, Oil and Lubricants Expenses	27,299.55	1%	35,000.00	1%	7,700.45	22%	38,145.32	0%	70,000.00	1%	31,854.68	46%
759 Maintenance Supply Expenses	13,795.50	0%	10,554.27	0%	(3,241.23)	0%	13,795.50	0%	21,108.54	0%	7,313.04	0%
765 Other Supplies Expenses	-	0%	12,245.83	0%	12,245.83	0%	-	0%	24,491.67	0%	24,491.67	0%
766 Travel Expenses	86,168.68	2%	100,000.00	2%	13,831.32	14%	151,273.34	2%	200,000.00	2%	48,726.66	24%
767 Training and Scholarship Expenses	30,612.08	1%	30,000.00	1%	(612.08)	-2%	93,636.08	1%	60,000.00	1%	(33,636.08)	-56%
768 Water	3,371.50	0%	3,000.00	0%	(371.50)	-12%	4,947.50	0%	6,000.00	0%	1,052.50	18%
769 Electricity	33,305.13	1%	50,000.00	1%	16,694.87	33%	56,590.34	1%	100,000.00	1%	43,409.66	43%

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	CURRENT MONTH						YEAR TO DATE					
	Actual	% to	Budget	% to	Variance	% to	Actual	% to	Budget	% to	Variance	% to
	Amount	Total	Amount	Total	Amount	Budget	Amount	Total	Amount	Total	Amount	Budget
772 Postage and Deliveries	1,890.00	0%	2,000.00	0%	110.00	6%	1,890.00	0%	4,000.00	0%	2,110.00	53%
773 Telephone Expenses-Landline	5,044.67	0%	9,000.00	0%	3,955.33	44%	7,831.97	0%	18,000.00	0%	10,168.03	56%
774 Telephone Expenses-Mobile	28,595.77	1%	21,433.33	0%	(7,162.44)	-33%	33,846.07	0%	42,866.67	0%	9,020.60	21%
775 Internet Expenses	-	0%	3,625.00	0%	3,625.00	100%	-	0%	7,250.00	0%	7,250.00	100%
776 Cable, Satellite, Telegraph and Radio Exp.	-	0%	350.00	0%	350.00	100%	3,600.00	0%	700.00	0%	(2,900.00)	-414%
777 Printing Expenses	3,944.00	0%	3,043.33	0%	(900.67)	-30%	3,944.00	0%	6,086.67	0%	2,142.67	35%
778 Advertising, promotional and Marketing Exps.	1,500.00	0%	4,000.00	0%	2,500.00	63%	3,000.00	0%	8,000.00	0%	5,000.00	63%
779 Taxes, Duties and Licenses	65,438.32	2%	105,833.33	2%	40,395.01	38%	163,183.15	2%	211,666.67	2%	48,483.52	23%
781 Insurance Premium	10,253.34	0%	34,583.33	1%	24,329.99	70%	23,038.20	0%	69,166.67	1%	46,128.47	67%
782 Representation Expenses	13,845.85	0%	23,520.00	1%	9,674.15	41%	25,536.90	0%	47,040.00	1%	21,503.10	46%
787 Survey Expenses	-	0%	16,666.67	0%	16,666.67	100%	-	0%	33,333.33	0%	33,333.33	100%
788 Research, Exploration and Development Exp.	-	0%	4,166.67	0%	4,166.67	100%	-	0%	8,333.33	0%	8,333.33	100%
792 Generation, Transmission and Distribution Exp.	61,748.54	1%	833,052.67	18%	771,304.13	93%	107,769.05	1%	1,666,105.33	18%	1,558,336.28	94%
795 Extraordinary and Miscellaneous Expenses	8,200.00	0%	8,200.00	0%	-	0%	16,400.00	0%	16,400.00	0%	-	0%
796 Membership Dues and Cont to Organization	-	0%	7,166.67	0%	7,166.67	100%	-	0%	14,333.33	0%	14,333.33	100%
797 Cultural and Athletics Expenses	1,000.00	0%	4,916.67	0%	3,916.67		1,000.00	0%	9,833.33	0%	8,833.33	
842 Legal Services	9,000.00	0%	14,500.00	0%	5,500.00	38%	18,000.00	0%	29,000.00	0%	11,000.00	38%
843 Auditing Services	-	0%	43,750.00	1%	43,750.00	0%	12,600.00	0%	87,500.00	1%	74,900.00	0%
846 Security Services	21,000.00	0%	27,000.00	1%	6,000.00	22%	42,000.00	1%	54,000.00	1%	12,000.00	22%
849 Other Professional Services	-	0%	2,000.00	0%	2,000.00	100%	-	0%	4,000.00	0%	4,000.00	100%
850 Reforestation Expense	3,000.00	0%	16,666.67	0%	13,666.67	82%	3,000.00	0%	33,333.33	0%	30,333.33	91%
903 Depreciation-Plant (UPIS)	337,392.00	8%	337,392.00	7%	-	0%	674,601.87	9%	337,392.00	4%	(337,209.87)	0%
904 Depreciation-Building and Other Structure	21,125.35	1%	21,125.35	0%	-	0%	42,250.76	1%	21,125.35	0%	(21,125.41)	0%
907 Depreciation-Office Equipment	33,365.88	1%	33,365.88	1%	-	0%	66,731.83	1%	33,365.88	0%	(33,365.95)	0%
908 Depreciation-Laboratory Equipment	1,036.23	0%	1,036.23	0%	-	0%	2,072.45	0%	1,036.23	0%	(1,036.22)	0%
914 Depreciation-Land Transportation Equipment	14,467.65	0%	14,467.65	0%	-	0%	25,268.63	0%	14,467.65	0%	(10,800.98)	0%
925 Depreciation-Other Machinery and Equipment	110,187.90	3%	110,187.90	2%	-	0%	220,472.98	3%	110,187.90	1%	(110,285.08)	0%
926 Depreciation-Furniture and Fixture	1,065.44	0%	1,065.44	0%	-	0%	2,130.89	0%	1,065.44	0%	(1,065.45)	0%
989 Other Maintenance and Operation Expenses	2,654.40	0%	23,083.33	1%	20,428.93	0%	3,654.40	0%	46,166.67	1%	42,512.27	0%
<b>Total Other Operation Expenses</b>	<b>999,159.68</b>	<b>24%</b>	<b>2,071,502.86</b>	<b>45%</b>	<b>1,072,343.18</b>	<b>52%</b>	<b>1,964,011.46</b>	<b>26%</b>	<b>3,624,365.27</b>	<b>40%</b>	<b>1,660,353.81</b>	<b>46%</b>
<b>Total Operation Expenses</b>	<b>2,273,919.10</b>	<b>54%</b>	<b>3,985,533.82</b>	<b>87%</b>	<b>1,711,614.72</b>	<b>43%</b>	<b>5,252,425.87</b>	<b>68%</b>	<b>8,134,883.23</b>	<b>89%</b>	<b>2,882,457.36</b>	<b>35%</b>

Maintenance Expenses:

- 802 Repairs and Maintenance-Land Improvement
- 803 Repairs and Maintenance-Plant (UPIS)
- 804 Repairs and Maintenance-Bldg & Other Structure
- 807 Repairs and Maintenance-Office Equipment
- 808 Repairs and Maintenance-Laboratory Equipment
- 814 Repairs and Maintenance-Land Transport Equip't
- 825 Repairs and Maintenance-Other Mach. & Equip't.
- 826 Repairs and Maintenance-Furniture and Fixtures
- 827 Restorations and Maintenance - Books

**Total Maintenance Expenses**

**Total Operation and Maintenance Expenses**

**Utility Operating Income**

**Other Income**

- 659 Other Income

**Miscellaneous Income Deductions**

- 987 Other Losses


**Net Income Before Interest & Financial Charges**

- 991 Bank Charge
- 995 Documentary Stamp Expense
- 996 Interest Expenses


**NET INCOME FOR THE PERIOD**

	CURRENT MONTH						YEAR TO DATE					
	Actual	% to	Budget	% to	Variance	% to	Actual	% to	Budget	% to	Variance	% to
	Amount	Total	Amount	Total	Amount	Budget	Amount	Total	Amount	Total	Amount	Budget
			-									
802 Repairs and Maintenance-Land Improvement	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%
803 Repairs and Maintenance-Plant (UPIS)	389,962.43	9%	518,754.83	11%	128,792.40	25%	687,115.35	9%	1,037,509.67	11%	350,394.32	34%
804 Repairs and Maintenance-Bldg & Other Structure	3,690.00	0%	66,666.67	1%	62,976.67	94%	7,538.00	0%	133,333.33	1%	125,795.33	94%
807 Repairs and Maintenance-Office Equipment	160.00	0%	5,333.33	0%	5,173.33	97%	160.00	0%	10,666.67	0%	10,506.67	99%
808 Repairs and Maintenance-Laboratory Equipment	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%
814 Repairs and Maintenance-Land Transport Equip't	20,354.26	0%	17,402.08	0%	(2,952.18)	-17%	23,105.26	0%	34,804.17	0%	11,698.91	34%
825 Repairs and Maintenance-Other Mach. & Equip't.	51,560.39	1%	41,833.33	1%	(9,727.06)	-23%	96,372.46	1%	83,666.67	1%	(12,705.79)	-15%
826 Repairs and Maintenance-Furniture and Fixtures	-	0%	1,000.00	0%	1,000.00	0%	-	0%	2,000.00	0%	2,000.00	100%
827 Restorations and Maintenance - Books	450.00	0%	700.00	0%	250.00	36%	450.00	0%	1,400.00	0%	950.00	68%
<b>Total Maintenance Expenses</b>	<b>466,177.08</b>	<b>11%</b>	<b>651,690.25</b>	<b>14%</b>	<b>185,513.17</b>	<b>28%</b>	<b>814,741.07</b>	<b>11%</b>	<b>1,303,380.50</b>	<b>14%</b>	<b>488,639.43</b>	<b>37%</b>
<b>Total Operation and Maintenance Expenses</b>	<b>2,740,096.18</b>	<b>65%</b>	<b>4,637,224.07</b>	<b>101%</b>	<b>1,897,127.89</b>	<b>41%</b>	<b>6,067,166.94</b>	<b>79%</b>	<b>9,438,263.73</b>	<b>103%</b>	<b>3,371,096.79</b>	<b>36%</b>
<b>Utility Operating Income</b>	<b>1,476,236.35</b>	<b>35%</b>	<b>(61,681.70)</b>	<b>-1%</b>	<b>(2,256,337.73)</b>	<b>3658%</b>	<b>1,610,349.50</b>	<b>21%</b>	<b>(312,017.90)</b>	<b>-3%</b>	<b>(4,819,826.19)</b>	<b>1545%</b>
<b>Other Income</b>			-									
659 Other Income	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%
<b>Miscellaneous Income Deductions</b>			-									
987 Other Losses	-	0%	-	0%	-	0%	1,683.50	0%		0%	1,683.50	0%
<b>Net Income Before Interest &amp; Financial Charges</b>	<b>1,476,236.35</b>	<b>35%</b>	<b>(61,681.70)</b>	<b>-1%</b>	<b>(2,256,337.73)</b>	<b>3658%</b>	<b>1,608,666.00</b>	<b>21%</b>	<b>(312,017.90)</b>	<b>-3%</b>	<b>(4,821,509.69)</b>	<b>1545%</b>
991 Bank Charge	-	0%	525.00	0%	525.00	0%	3,500.00	0%	1,050.00	0%	(2,450.00)	0%
995 Documentary Stamp Expense	-	0	-	0%	-	0%	-	0%	-	0	-	0%
996 Interest Expenses	121,693.15	3%	-	0%	(121,693.15)	0%	299,937.49	4%	-	0%	(299,937.49)	0%
<b>NET INCOME FOR THE PERIOD</b>	<b>1,354,543.20</b>	<b>32%</b>	<b>(62,206.70)</b>	<b>-1%</b>	<b>(2,135,169.58)</b>	<b>3432%</b>	<b>1,305,228.51</b>	<b>17%</b>	<b>(313,067.90)</b>	<b>-3%</b>	<b>(4,519,122.20)</b>	<b>1443%</b>

Prepared by:

  
**JESSAMINE Q. COSTO**  
 Senior Corporate Accountant

Noted by:

  
**ENGR. RALPH S. TIV**  
 General Manager

**CATBALOGAN WATER DISTRICT**  
**INCOME STATEMENT**  
For the Period Ended March 31, 2015

	CURRENT MONTH						YEAR TO DATE						
	Actual	% to	Budget	% to	Variance	% to	Actual	% to	Budget	% to	Variance	% to	
	Amount	Total	Amount	Total	Amount	Budget	Amount	Total	Amount	Total	Amount	Budget	
<b>Business and Service Income</b>													
571 Sales Revenue	1,775.00	0%	-	0%	1,775.00	0%	4,880.65	0%	-	0%	4,880.65	0%	
576 Generation, Transmission and Distribution Income	4,063,430.40	94%	4,233,210.77	93%	(169,780.37)	-4%	11,294,317.10	94%	12,724,471.20	93%	(1,430,154.10)	-11%	
662 Less: Discounts	(6,486.22)	0%		0%	(6,486.22)	0%	(19,359.14)	0%	-	0%	(19,359.14)	0%	
612 Interest Income	1,320.89	0%	7,235.77	0%	(5,914.88)	0%	33,342.23	0%	21,707.31	0%	11,634.93	0%	
618 Other Business and Service Income	119,701.82	3%	177,551.67	4%	(57,849.85)	-33%	307,718.03	3%	532,655.00	4%	(224,936.97)	-42%	
619 Fines and Penalties-Service Income	131,506.77	3%	132,705.27	3%	(1,198.50)	-1%	367,866.23	3%	398,115.80	3%	(30,249.57)	-8%	
<b>Total Business and Service Income</b>	<b>4,311,248.66</b>	<b>100%</b>	<b>4,550,703.47</b>	<b>100%</b>	<b>(239,454.81)</b>	<b>-5%</b>	<b>11,988,765.10</b>	<b>100%</b>	<b>13,676,949.30</b>	<b>100%</b>	<b>(1,688,184.20)</b>	<b>-12%</b>	

**Less: Operating Expenses**

**Operation Expenses**

**Personal Services**

701 Salaries and Wages	809,745.08	19%	1,025,906.23	23%	216,161.15	21%	2,478,644.88	21%	3,077,718.70	23%	599,073.82	19%	
706 Salaries and Wages- Others	166,280.46	4%	400,934.50	9%	234,654.04	59%	485,940.59	4%	1,202,803.50	9%	716,862.91	60%	
707 Personnel Economic Relief Allowance (PERA)	92,000.00	2%	126,000.00	3%	34,000.00	27%	280,000.00	2%	378,000.00	3%	98,000.00	26%	
709 Productivity Incentive Bonus	-	0%	26,666.67	1%	26,666.67	0%	-	0%	80,000.00	1%	80,000.00	0%	
710 Representation Allowance	23,500.00	1%	23,500.00	1%	-	0%	70,500.00	1%	70,500.00	1%	-	0%	
711 Transportation Allowance	23,500.00	1%	23,500.00	1%	-	0%	70,500.00	1%	70,500.00	1%	-	0%	
712 Clothing and Uniform Allowance	(4,166.66)	0%		0%	4,166.66	0%	230,833.34	2%	315,000.00	2%	84,166.66	27%	
713 Honoraria (Directors' Fee & Remunerations, etc)	25,725.00	1%	57,330.00	1%	31,605.00	55%	69,825.00	1%	171,990.00	1%	102,165.00	59%	
719 Rice Allowance	40,000.00	1%	40,000.00	1%	-	0%	120,000.00	1%	120,000.00	1%	-	0%	
721 Life and Retirement Insurance Contributions	102,478.06	2%	133,107.68	3%	30,629.62	0%	309,953.70	3%	399,323.03	3%	89,369.33	22%	
721-A Life and Retirement (Extra Hazard Pay)	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	
722 PAG-IBIG Contributions	4,600.00	0%	6,000.00	0%	1,400.00	23%	14,000.00	0%	18,000.00	0%	4,000.00	22%	
723 PHILHEALTH Contributions	9,900.00	0%	16,752.55	0%	6,852.55	41%	29,887.50	0%	50,257.64	0%	20,370.14	41%	
724 ECC Contributions	4,590.00	0%	6,000.00	0%	1,410.00	24%	13,970.00	0%	18,000.00	0%	4,030.00	22%	
725 Provident Fund Contributions	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	
737 Vacation and Sick Leave Benefits	11,387.73	0%		0%	(11,387.73)	0%	362,761.07	3%	367,456.05	3%	4,694.98	0%	
749 Other Personnel Benefits	25,000.00	1%	28,333.33	1%	3,333.33	0%	86,138.00	1%	85,000.00	1%	(1,138.00)	0%	
<b>Total Personal Services</b>	<b>1,334,539.67</b>	<b>31%</b>	<b>1,914,030.96</b>	<b>42%</b>	<b>579,491.29</b>	<b>30%</b>	<b>4,622,954.08</b>	<b>39%</b>	<b>6,424,548.92</b>	<b>47%</b>	<b>1,801,594.84</b>	<b>28%</b>	

**Other Operation Expenses**

751 Office Supplies Expense	63,587.24	1%	103,504.64	2%	39,917.40	39%	165,387.47	1%	310,513.92	2%	145,126.45	47%	
757 Fuel, Oil and Lubricants Expenses	23,750.62	1%	35,000.00	1%	11,249.38	32%	61,895.94	1%	105,000.00	1%	43,104.06	41%	
759 Maintenance Supply Expenses	1,808.00	0%	10,554.27	0%	8,746.27	0%	15,603.50	0%	31,662.81	0%	16,059.31	0%	
765 Other Supplies Expenses	-	0%	12,245.83	0%	12,245.83	0%	-	0%	36,737.50	0%	36,737.50	0%	
766 Travel Expenses	121,305.52	3%	100,000.00	2%	(21,305.52)	-21%	272,578.86	2%	300,000.00	2%	27,421.14	9%	
767 Training and Scholarship Expenses	32,623.01	1%	30,000.00	1%	(2,623.01)	-9%	126,259.09	1%	90,000.00	1%	(36,259.09)	-40%	
768 Water	3,941.50	0%	3,000.00	0%	(941.50)	-31%	8,889.00	0%	9,000.00	0%	111.00	1%	
769 Electricity	39,067.43	1%	50,000.00	1%	10,932.57	22%	95,657.77	1%	150,000.00	1%	54,342.23	36%	

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	CURRENT MONTH						YEAR TO DATE					
	Actual	% to	Budget	% to	Variance	% to	Actual	% to	Budget	% to	Variance	% to
	Amount	Total	Amount	Total	Amount	Budget	Amount	Total	Amount	Total	Amount	Budget
772 Postage and Deliveries	655.00	0%	2,000.00	0%	1,345.00	67%	2,545.00	0%	6,000.00	0%	3,455.00	58%
773 Telephone Expenses-Landline	3,408.95	0%	9,000.00	0%	5,591.05	62%	11,240.92	0%	27,000.00	0%	15,759.08	58%
774 Telephone Expenses-Mobile	10,658.74	0%	21,433.33	0%	10,774.59	50%	44,504.81	0%	64,300.00	0%	19,795.19	31%
775 Internet Expenses	-	0%	3,625.00	0%	3,625.00	100%	-	0%	10,875.00	0%	10,875.00	100%
776 Cable, Satellite, Telegraph and Radio Exp.	-	0%	350.00	0%	350.00	100%	3,600.00	0%	1,050.00	0%	(2,550.00)	-243%
777 Printing Expenses	2,831.00	0%	3,043.33	0%	212.33	7%	6,775.00	0%	9,130.00	0%	2,355.00	26%
778 Advertising, promotional and Marketing Exps.	1,800.00	0%	4,000.00	0%	2,200.00	55%	4,800.00	0%	12,000.00	0%	7,200.00	60%
779 Taxes, Duties and Licenses	80,221.33	2%	105,833.33	2%	25,612.00	24%	243,404.48	2%	317,500.00	2%	74,095.52	23%
781 Insurance Premium	12,111.43	0%	34,583.33	1%	22,471.90	65%	35,149.63	0%	103,750.00	1%	68,600.37	66%
782 Representation Expenses	13,061.05	0%	23,520.00	1%	10,458.95	44%	38,597.95	0%	70,560.00	1%	31,962.05	45%
787 Survey Expenses	-	0%	16,666.67	0%	16,666.67	100%	-	0%	50,000.00	0%	50,000.00	100%
788 Research, Exploration and Development Exp.	27,000.00	1%	4,166.67	0%	(22,833.33)	-548%	27,000.00	0%	12,500.00	0%	(14,500.00)	-116%
792 Generation, Transmission and Distribution Exp.	251,572.64	6%	833,052.67	18%	581,480.03	70%	359,341.69	3%	2,499,158.00	18%	2,139,816.31	86%
795 Extraordinary and Miscellaneous Expenses	8,200.00	0%	8,200.00	0%	-	0%	24,600.00	0%	24,600.00	0%	-	0%
796 Membership Dues and Cont to Organization	10,733.75	0%	7,166.67	0%	(3,567.08)	-50%	10,733.75	0%	21,500.00	0%	10,766.25	50%
797 Cultural and Athletics Expenses	1,000.00	0%	4,916.67	0%	3,916.67		2,000.00	0%	14,750.00	0%	12,750.00	
842 Legal Services	11,500.00	0%	14,500.00	0%	3,000.00	21%	29,500.00	0%	43,500.00	0%	14,000.00	32%
843 Auditing Services	34,135.00	1%	43,750.00	1%	9,615.00	0%	46,735.00	0%	131,250.00	1%	84,515.00	0%
846 Security Services	22,000.00	1%	27,000.00	1%	5,000.00	19%	64,000.00	1%	81,000.00	1%	17,000.00	21%
849 Other Professional Services	-	0%	2,000.00	0%	2,000.00	100%	-	0%	6,000.00	0%	6,000.00	100%
850 Reforestation Expense	-	0%	16,666.67	0%	16,666.67	100%	3,000.00	0%	50,000.00	0%	47,000.00	94%
903 Depreciation-Plant (UPIS)	337,575.16	8%		0%		0%	1,012,177.03	8%		0%		0%
904 Depreciation-Building and Other Structure	21,163.05	0%		0%		0%	63,413.81	1%		0%		0%
907 Depreciation-Office Equipment	33,209.11	1%		0%		0%	99,940.94	1%		0%		0%
908 Depreciation-Laboratory Equipment	1,036.22	0%		0%		0%	3,108.67	0%		0%		0%
914 Depreciation-Land Transportation Equipment	14,467.65	0%		0%		0%	39,736.28	0%		0%		0%
925 Depreciation-Other Machinery and Equipment	115,142.11	3%		0%		0%	335,615.09	3%		0%		0%
926 Depreciation-Furniture and Fixture	2,165.45	0%		0%		0%	4,296.34	0%		0%		0%
989 Other Maintenance and Operation Expenses	500.00	0%	23,083.33	1%	22,583.33	0%	4,154.40	0%	69,250.00	1%	65,095.60	0%
Total Other Operation Expenses	1,302,230.96	30%	1,552,862.41	34%	250,631.45	16%	3,266,242.42	27%	4,658,587.23	34%	1,392,344.81	30%
Total Operation Expenses	2,636,770.63	61%	3,466,893.37	76%	830,122.74	24%	7,889,196.50	66%	11,083,136.15	81%	3,193,939.65	29%

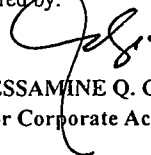
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*J.S.*



	CURRENT MONTH						YEAR TO DATE					
	Actual	% to	Budget	% to	Variance	% to	Actual	% to	Budget	% to	Variance	% to
	Amount	Total	Amount	Total	Amount	Budget	Amount	Total	Amount	Total	Amount	Budget
Maintenance Expenses:			-									
802 Repairs and Maintenance-Land Improvement	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%
803 Repairs and Maintenance-Plant (UPIS)	181,812.34	4%	518,754.83	11%	336,942.49	65%	868,927.69	7%	1,556,264.50	11%	687,336.81	44%
804 Repairs and Maintenance-Bldg & Other Structure	-	0%	66,666.67	1%	66,666.67	100%	7,538.00	0%	200,000.00	1%	192,462.00	96%
807 Repairs and Maintenance-Office Equipment	133.00	0%	5,333.33	0%	5,200.33	98%	293.00	0%	16,000.00	0%	15,707.00	98%
808 Repairs and Maintenance-Laboratory Equipment	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%
814 Repairs and Maintenance-Land Transport Equip't	33,422.84	1%	17,402.08	0%	(16,020.76)	-92%	56,528.10	0%	52,206.25	0%	(4,321.85)	-8%
825 Repairs and Maintenance-Other Mach. & Equip't.	37,724.90	1%	41,833.33	1%	4,108.43	10%	134,097.36	1%	125,500.00	1%	(8,597.36)	-7%
826 Repairs and Maintenance-Furniture and Fixtures	-	0%	1,000.00	0%	1,000.00	0%	-	0%	3,000.00	0%	3,000.00	100%
827 Restorations and Maintenance - Books	500.00	0%	700.00	0%	200.00	29%	950.00	0%	2,100.00	0%	1,150.00	55%
<b>Total Maintenance Expenses</b>	<b>253,593.08</b>	<b>6%</b>	<b>651,690.25</b>	<b>14%</b>	<b>398,097.17</b>	<b>61%</b>	<b>1,068,334.15</b>	<b>9%</b>	<b>1,955,070.75</b>	<b>14%</b>	<b>886,736.60</b>	<b>45%</b>
<b>Total Operation and Maintenance Expenses</b>	<b>2,890,363.71</b>	<b>67%</b>	<b>4,118,583.62</b>	<b>91%</b>	<b>1,228,219.91</b>	<b>30%</b>	<b>8,957,530.65</b>	<b>75%</b>	<b>13,038,206.90</b>	<b>95%</b>	<b>4,080,676.25</b>	<b>31%</b>
Utility Operating Income	1,420,884.95	33%	432,119.85	9%	(988,765.10)	-229%	3,031,234.45	25%	638,742.40	5%	(2,392,492.05)	-375%
Other Income			-									
659 Other Income	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%
Miscellaneous Income Deductions			-									
987 Other Losses	-	0%	-	0%	-	0%	1,683.50	0%		0%	1,683.50	0%
<b>Net Income Before Interest &amp; Financial Charges</b>	<b>1,420,884.95</b>	<b>33%</b>	<b>432,119.85</b>	<b>9%</b>	<b>(988,765.10)</b>	<b>-229%</b>	<b>3,029,550.95</b>	<b>25%</b>	<b>638,742.40</b>	<b>5%</b>	<b>(2,390,808.55)</b>	<b>-374%</b>
991 Bank Charge	-	0%	525.00	0%	525.00	0%	3,500.00	0%	1,575.00	0%	(1,925.00)	0%
995 Documentary Stamp Expense	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%
996 Interest Expenses	109,136.84	3%	-	0%	(109,136.84)	0%	409,074.33	3%	-	0%	(409,074.33)	0%
<b>NET INCOME FOR THE PERIOD</b>	<b>1,311,748.11</b>	<b>30%</b>	<b>431,594.85</b>	<b>9%</b>	<b>(880,153.26)</b>	<b>-204%</b>	<b>2,616,976.62</b>	<b>22%</b>	<b>637,167.40</b>	<b>5%</b>	<b>(1,979,809.22)</b>	<b>-311%</b>

Prepared by:

  
**JESSAMINE Q. COSTO**  
Senior Corporate Accountant

Noted by:

  
**ENGR. RALPH S. UY**  
General Manager

**CATBALOGAN WATER DISTRICT**  
**INCOME STATEMENT**  
For the Period Ended April 30, 2015

	CURRENT MONTH						YEAR TO DATE						
	Actual	% to	Budget	% to	Variance	% to	Actual	% to	Budget	% to	Variance	% to	
	Amount	Total	Amount	Total	Amount	Budget	Amount	Total	Amount	Total	Amount	Budget	
<b>Business and Service Income</b>													
571 Sales Revenue	930.00	0%	-	0%	930.00	0%	5,810.65	0%	-	0%	5,810.65	0%	
576 Generation, Transmission and Distribution Income	4,291,990.80	95%	4,307,713.80	93%	4,291,990.80	100%	15,586,307.90	94%	17,032,185.00	93%	(1,445,877.10)	-8%	
662 Less: Discounts	(6,827.65)	0%	-	0%	-	0%	(26,186.79)	0%	-	0%	(26,186.79)	0%	
612 Interest Income	31,732.61	1%	7,235.77	0%	31,732.61	0%	65,074.84	0%	28,943.07	0%	36,131.77	0%	
618 Other Business and Service Income	78,276.26	2%	177,551.67	4%	78,276.26	44%	385,994.29	2%	710,206.67	4%	(324,212.38)	-46%	
619 Fines and Penalties-Service Income	131,640.33	3%	132,705.27	3%	131,640.33	99%	499,506.56	3%	530,821.07	3%	(31,314.51)	-6%	
<b>Total Business and Service Income</b>	<b>4,527,742.35</b>	<b>100%</b>	<b>4,625,206.50</b>	<b>100%</b>	<b>4,534,570.00</b>	<b>98%</b>	<b>16,516,507.45</b>	<b>100%</b>	<b>18,302,155.81</b>	<b>100%</b>	<b>(1,785,648.36)</b>	<b>-10%</b>	
<b>Less: Operating Expenses</b>													
<b>Operation Expenses</b>													
<b>Personal Services</b>													
701 Salaries and Wages	809,256.24	18%	1,025,906.23	22%	809,256.24	79%	3,287,901.12	20%	4,103,624.93	22%	815,723.81	20%	
706 Salaries and Wages- Others	173,974.35	4%	400,934.50	9%	173,974.35	43%	659,914.94	4%	1,603,738.00	9%	943,823.06	59%	
707 Personnel Economic Relief Allowance (PERA)	94,000.00	2%	126,000.00	3%	94,000.00	75%	374,000.00	2%	504,000.00	3%	130,000.00	26%	
709 Productivity Incentive Bonus	-	0%	26,666.67	1%	-	0%	-	0%	106,666.67	1%	106,666.67	0%	
710 Representation Allowance	23,500.00	1%	23,500.00	1%	23,500.00	100%	94,000.00	1%	94,000.00	1%	-	0%	
711 Transportation Allowance	23,500.00	1%	23,500.00	1%	23,500.00	100%	94,000.00	1%	94,000.00	1%	-	0%	
712 Clothing and Uniform Allowance	-	0%	-	0%	-	0%	230,833.34	1%	315,000.00	2%	84,166.66	27%	
713 Honoraria (Directors' Fee & Remunerations, etc)	22,050.00	0%	57,330.00	1%	22,050.00	38%	91,875.00	1%	229,320.00	1%	137,445.00	60%	
719 Rice Allowance	40,000.00	1%	40,000.00	1%	40,000.00	100%	160,000.00	1%	160,000.00	1%	-	0%	
721 Life and Retirement Insurance Contributions	103,819.78	2%	133,107.68	3%	103,819.78	0%	413,773.48	3%	532,430.71	3%	118,657.23	22%	
721-A Life and Retirement (Extra Hazard Pay)	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	
722 PAG-IBIG Contributions	4,700.00	0%	6,000.00	0%	4,700.00	78%	18,700.00	0%	24,000.00	0%	5,300.00	22%	
723 PHILHEALTH Contributions	10,050.00	0%	16,752.55	0%	10,050.00	60%	39,937.50	0%	67,010.19	0%	27,072.69	40%	
724 ECC Contributions	4,690.00	0%	6,000.00	0%	4,690.00	78%	18,660.00	0%	24,000.00	0%	5,340.00	22%	
725 Provident Fund Contributions	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	
737 Vacation and Sick Leave Benefits	-	0%	-	0%	-	0%	362,761.07	2%	367,456.05	2%	4,694.98	0%	
749 Other Personnel Benefits	-	0%	28,333.33	1%	-	0%	86,138.00	1%	113,333.33	1%	27,195.33	0%	
<b>Total Personal Services</b>	<b>1,309,540.37</b>	<b>29%</b>	<b>1,914,030.96</b>	<b>41%</b>	<b>1,309,540.37</b>	<b>68%</b>	<b>5,932,494.45</b>	<b>36%</b>	<b>8,338,579.88</b>	<b>46%</b>	<b>2,406,085.43</b>	<b>29%</b>	
<b>Other Operation Expenses</b>													
751 Office Supplies Expense	50,825.61	1%	103,504.64	2%	50,825.61	49%	216,213.08	1%	414,018.56	2%	197,805.48	48%	
757 Fuel, Oil and Lubricants Expenses	25,329.06	1%	35,000.00	1%	25,329.06	72%	87,225.00	1%	140,000.00	1%	52,775.00	38%	
759 Maintenance Supply Expenses	4,622.25	0%	10,554.27	0%	4,622.25	0%	20,225.75	0%	42,217.08	0%	21,991.33	0%	
765 Other Supplies Expenses	425.00	0%	12,245.83	0%	425.00	0%	425.00	0%	48,983.33	0%	48,558.33	0%	
766 Travel Expenses	46,582.98	1%	100,000.00	2%	46,582.98	47%	319,161.84	2%	400,000.00	2%	80,838.16	20%	
767 Training and Scholarship Expenses	41,300.00	1%	30,000.00	1%	41,300.00	138%	167,559.09	1%	120,000.00	1%	(47,559.09)	-40%	
768 Water	2,402.50	0%	3,000.00	0%	2,402.50	80%	11,291.50	0%	12,000.00	0%	708.50	6%	
769 Electricity	38,232.98	1%	50,000.00	1%	38,232.98	76%	133,890.75	1%	200,000.00	1%	66,109.25	33%	

	CURRENT MONTH						YEAR TO DATE					
	Actual	% to	Budget	% to	Variance	% to	Actual	% to	Budget	% to	Variance	% to
	Amount	Total	Amount	Total	Amount	Budget	Amount	Total	Amount	Total	Amount	Budget
772 Postage and Deliveries	2,165.50	0%	2,000.00	0%	2,165.50	108%	4,710.50	0%	8,000.00	0%	3,289.50	41%
773 Telephone Expenses-Landline	4,142.35	0%	9,000.00	0%	4,142.35	46%	15,383.27	0%	36,000.00	0%	20,616.73	57%
774 Telephone Expenses-Mobile	16,237.36	0%	21,433.33	0%	16,237.36	76%	60,742.17	0%	85,733.33	0%	24,991.16	29%
775 Internet Expenses	6,720.00	0%	3,625.00	0%	6,720.00	185%	6,720.00	0%	14,500.00	0%	7,780.00	54%
776 Cable, Satellite, Telegraph and Radio Exp.	-	0%	350.00	0%	-	0%	3,600.00	0%	1,400.00	0%	(2,200.00)	-157%
777 Printing Expenses	381.00	0%	3,043.33	0%	381.00	13%	7,156.00	0%	12,173.33	0%	5,017.33	41%
778 Advertising, promotional and Marketing Exps.	2,000.00	0%	4,000.00	0%	2,000.00	50%	6,800.00	0%	16,000.00	0%	9,200.00	58%
779 Taxes, Duties and Licenses	94,017.75	2%	105,833.33	2%	94,017.75	89%	337,422.23	2%	423,333.33	2%	85,911.10	20%
781 Insurance Premium	24,058.44	1%	34,583.33	1%	24,058.44	70%	59,208.07	0%	138,333.33	1%	79,125.26	57%
782 Representation Expenses	15,217.65	0%	23,520.00	1%	15,217.65	65%	53,815.60	0%	94,080.00	1%	40,264.40	43%
787 Survey Expenses	-	0%	16,666.67	0%	-	0%	-	0%	66,666.67	0%	66,666.67	100%
788 Research, Exploration and Development Exp.	3,512.45	0%	4,166.67	0%	3,512.45	84%	30,512.45	0%	16,666.67	0%	(13,845.78)	-83%
792 Generation, Transmission and Distribution Exp.	1,467,176.70	32%	833,052.67	18%	1,467,176.70	176%	1,826,518.39	11%	3,332,210.67	18%	1,505,692.28	45%
795 Extraordinary and Miscellaneous Expenses	8,200.00	0%	8,200.00	0%	8,200.00	100%	32,800.00	0%	32,800.00	0%	-	0%
796 Membership Dues and Cont to Organization	10,871.00	0%	7,166.67	0%	10,871.00	152%	21,604.75	0%	28,666.67	0%	7,061.92	25%
797 Cultural and Athletics Expenses	2,500.00	0%	4,916.67	0%	-	-	4,500.00	0%	19,666.67	0%	15,166.67	-
842 Legal Services	9,960.00	0%	14,500.00	0%	9,960.00	69%	39,460.00	0%	58,000.00	0%	18,540.00	32%
843 Auditing Services	-	0%	43,750.00	1%	-	0%	46,735.00	0%	175,000.00	1%	128,265.00	0%
846 Security Services	21,000.00	0%	27,000.00	1%	21,000.00	78%	85,000.00	1%	108,000.00	1%	23,000.00	21%
849 Other Professional Services	-	0%	2,000.00	0%	-	0%	-	0%	8,000.00	0%	8,000.00	100%
850 Reforestation Expense	-	0%	16,666.67	0%	-	0%	3,000.00	0%	66,666.67	0%	63,666.67	96%
903 Depreciation-Plant (UPIS)	338,262.91	7%	-	0%	338,262.91	0%	1,350,439.94	8%	-	0%	-	0%
904 Depreciation-Building and Other Structure	21,162.98	0%	-	0%	21,162.98	0%	84,576.79	1%	-	0%	-	0%
907 Depreciation-Office Equipment	33,897.93	1%	-	0%	33,897.93	0%	133,838.87	1%	-	0%	-	0%
908 Depreciation-Laboratory Equipment	1,036.22	0%	-	0%	1,036.22	0%	4,144.89	0%	-	0%	-	0%
914 Depreciation-Land Transportation Equipment	14,467.65	0%	-	0%	14,467.65	0%	54,203.93	0%	-	0%	-	0%
925 Depreciation-Other Machinery and Equipment	114,772.54	3%	-	0%	114,772.54	0%	450,387.63	3%	-	0%	-	0%
926 Depreciation-Furniture and Fixture	2,165.44	0%	-	0%	2,165.44	0%	6,461.78	0%	-	0%	-	0%
989 Other Maintenance and Operation Expenses	1,548.00	0%	23,083.33	0%	-	0%	5,702.40	0%	92,333.33	1%	86,630.93	0%
Total Other Operation Expenses	2,425,194.25	54%	1,552,862.41	34%	2,421,146.25	156%	5,691,436.67	34%	6,211,449.64	34%	520,012.97	8%
Total Operation Expenses	3,734,734.62	82%	3,466,893.37	75%	3,730,686.62	108%	11,623,931.12	70%	14,550,029.52	79%	2,926,098.40	20%

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	CURRENT MONTH						YEAR TO DATE					
	Actual	% to	Budget	% to	Variance	% to	Actual	% to	Budget	% to	Variance	% to
	Amount	Total	Amount	Total	Amount	Budget	Amount	Total	Amount	Total	Amount	Budget
Maintenance Expenses:												
802 Repairs and Maintenance-Land Improvement	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%
803 Repairs and Maintenance-Plant (UPIS)	221,131.30	5%	518,754.83	11%	221,131.30	43%	1,090,058.99	7%	2,075,019.33	11%	984,960.34	47%
804 Repairs and Maintenance-Bldg & Other Structure	48,553.00	1%	66,666.67	1%	48,553.00	73%	56,091.00	0%	266,666.67	1%	210,575.67	79%
807 Repairs and Maintenance-Office Equipment	42,339.45	1%	5,333.33	0%	42,339.45	794%	42,632.45	0%	21,333.33	0%	(21,299.12)	-100%
808 Repairs and Maintenance-Laboratory Equipment	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%
814 Repairs and Maintenance-Land Transport Equip't	30,122.00	1%	17,402.08	0%	30,122.00	173%	86,650.10	1%	69,608.33	0%	(17,041.77)	-24%
825 Repairs and Maintenance-Other Mach. & Equip't.	96,943.57	2%	41,833.33	1%	96,943.57	232%	231,040.93	1%	167,333.33	1%	(63,707.60)	-38%
826 Repairs and Maintenance-Furniture and Fixtures	-	0%	1,000.00	0%	-	0%	-	0%	4,000.00	0%	4,000.00	100%
827 Restorations and Maintenance - Books	470.00	0%	700.00	0%	470.00	67%	1,420.00	0%	2,800.00	0%	1,380.00	49%
<b>Total Maintenance Expenses</b>	<b>439,559.32</b>	<b>10%</b>	<b>651,690.25</b>	<b>14%</b>	<b>439,559.32</b>	<b>67%</b>	<b>1,507,893.47</b>	<b>9%</b>	<b>2,606,761.00</b>	<b>14%</b>	<b>1,098,867.53</b>	<b>42%</b>
<b>Total Operation and Maintenance Expenses</b>	<b>4,174,293.94</b>	<b>92%</b>	<b>4,118,583.62</b>	<b>89%</b>	<b>4,170,245.94</b>	<b>101%</b>	<b>13,131,824.59</b>	<b>80%</b>	<b>17,156,790.52</b>	<b>94%</b>	<b>4,024,965.93</b>	<b>23%</b>
Utility Operating Income	353,448.41	8%	506,622.88	11%	364,324.06	72%	3,384,682.86	20%	1,145,365.29	6%	(2,239,317.57)	-196%
Other Income												
659 Other Income	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%
Miscellaneous Income Deductions												
987 Other Losses	-	0%	-	0%	-	0%	1,683.50	0%		0%	1,683.50	0%
<b>Net Income Before Interest &amp; Financial Charges</b>	<b>353,448.41</b>	<b>8%</b>	<b>506,622.88</b>	<b>11%</b>	<b>364,324.06</b>	<b>72%</b>	<b>3,382,999.36</b>	<b>20%</b>	<b>1,145,365.29</b>	<b>6%</b>	<b>(2,237,634.07)</b>	<b>-195%</b>
991 Bank Charge	-	0%	525.00	0%	-	0%	3,500.00	0%	2,100.00	0%	(1,400.00)	0%
995 Documentary Stamp Expense	-	0	-	0%	-	0%	-	0%	-	0	-	0%
996 Interest Expenses	119,967.00	3%	-	0%	119,967.00	0%	529,041.33	3%	-	0%	(529,041.33)	0%
<b>NET INCOME FOR THE PERIOD</b>	<b>233,481.41</b>	<b>5%</b>	<b>506,097.88</b>	<b>11%</b>	<b>244,357.06</b>	<b>48%</b>	<b>2,850,458.03</b>	<b>17%</b>	<b>1,143,265.29</b>	<b>6%</b>	<b>(1,707,192.74)</b>	<b>-149%</b>

Prepared by:

JESSAMINE Q. COSTO  
Senior Corporate Accountant

Noted by:

ENGR. RALPH S. UY  
General Manager

**CATBALOGAN WATER DISTRICT**  
**INCOME STATEMENT**  
For the Period Ended May 31, 2015

	CURRENT MONTH						YEAR TO DATE					
	Actual Amount	% to Total	Budget Amount	% to Total	Variance Amount	% to Budget	Actual Amount	% to Total	Budget Amount	% to Total	Variance Amount	% to Budget
<b>Business and Service Income</b>												
571 Sales Revenue	1,227.73	0%	-	0%	930.00	0%	7,038.38	0%	-	0%	7,038.38	0%
576 Generation, Transmission and Distribution Income	3,784,600.65	95%	4,335,482.02	93%	4,291,990.80	99%	19,370,908.55	95%	21,369,333.68	93%	(1,998,425.13)	-9%
662 Less: Discounts	(6,514.21)	0%	-	0%	-	0%	(32,701.00)	0%	-	0%	(32,701.00)	0%
612 Interest Income	-	0%	7,235.77	0%	31,732.61	0%	65,074.84	0%	36,178.84	0%	28,896.00	0%
618 Other Business and Service Income	73,123.99	2%	177,551.67	4%	78,276.26	44%	459,118.28	2%	887,758.33	4%	(428,640.05)	-48%
619 Fines and Penalties-Service Income	112,093.82	3%	132,705.27	3%	131,640.33	99%	611,600.38	3%	663,526.33	3%	(51,925.95)	-8%
<b>Total Business and Service Income</b>	<b>3,964,531.98</b>	<b>100%</b>	<b>4,652,974.72</b>	<b>100%</b>	<b>4,534,570.00</b>	<b>97%</b>	<b>20,481,039.43</b>	<b>100%</b>	<b>22,956,797.19</b>	<b>100%</b>	<b>(2,475,757.76)</b>	<b>-11%</b>
<b>Less: Operating Expenses</b>												
<b>Operation Expenses</b>												
<b>Personal Services</b>												
701 Salaries and Wages	859,100.82	22%	1,025,906.23	22%	809,256.24	79%	4,147,001.94	20%	5,129,531.17	22%	982,529.23	19%
706 Salaries and Wages- Others	180,750.50	5%	400,934.50	9%	173,974.35	43%	840,665.44	4%	2,004,672.50	9%	1,164,007.06	58%
707 Personnel Economic Relief Allowance (PERA)	94,000.00	2%	126,000.00	3%	94,000.00	75%	468,000.00	2%	630,000.00	3%	162,000.00	26%
709 Productivity Incentive Bonus	-	0%	26,666.67	1%	-	0%	-	0%	133,333.33	1%	133,333.33	0%
710 Representation Allowance	23,500.00	1%	23,500.00	1%	23,500.00	100%	117,500.00	1%	117,500.00	1%	-	0%
711 Transportation Allowance	23,500.00	1%	23,500.00	1%	23,500.00	100%	117,500.00	1%	117,500.00	1%	-	0%
712 Clothing and Uniform Allowance	-	0%	-	0%	-	0%	230,833.34	1%	315,000.00	1%	84,166.66	27%
713 Honoraria (Directors' Fee & Remunerations, etc)	44,725.00	1%	57,330.00	1%	22,050.00	38%	136,600.00	1%	286,650.00	1%	150,050.00	52%
719 Rice Allowance	40,000.00	1%	40,000.00	1%	40,000.00	100%	200,000.00	1%	200,000.00	1%	-	0%
721 Life and Retirement Insurance Contributions	103,819.78	3%	133,107.68	3%	103,819.78	0%	517,593.26	3%	665,538.38	3%	147,945.12	22%
721-A Life and Retirement (Extra Hazard Pay)	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%
722 PAG-IBIG Contributions	4,700.00	0%	6,000.00	0%	4,700.00	78%	23,400.00	0%	30,000.00	0%	6,600.00	22%
723 PHILHEALTH Contributions	10,037.50	0%	16,752.55	0%	10,050.00	60%	49,975.00	0%	83,762.73	0%	33,787.73	40%
724 ECC Contributions	4,690.00	0%	6,000.00	0%	4,690.00	78%	23,350.00	0%	30,000.00	0%	6,650.00	22%
725 Provident Fund Contributions	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%
737 Vacation and Sick Leave Benefits	-	0%	-	0%	-	0%	362,761.07	2%	367,456.05	2%	4,694.98	0%
749 Other Personnel Benefits	-	0%	28,333.33	1%	-	0%	86,138.00	0%	141,666.67	1%	55,528.67	0%
<b>Total Personal Services</b>	<b>1,930,813.60</b>	<b>49%</b>	<b>1,914,030.96</b>	<b>41%</b>	<b>1,309,540.37</b>	<b>68%</b>	<b>7,863,308.05</b>	<b>38%</b>	<b>10,252,610.83</b>	<b>45%</b>	<b>2,389,302.78</b>	<b>23%</b>
<b>Other Operation Expenses</b>												
751 Office Supplies Expense	57,236.15	1%	103,504.64	2%	50,825.61	49%	273,449.23	1%	517,523.20	2%	244,073.97	47%
757 Fuel, Oil and Lubricants Expenses	32,744.39	1%	35,000.00	1%	25,329.06	72%	119,969.39	1%	175,000.00	1%	55,030.61	31%
759 Maintenance Supply Expenses	746.75	0%	10,554.27	0%	4,622.25	0%	20,972.50	0%	52,771.35	0%	31,798.85	0%
765 Other Supplies Expenses	280.00	0%	12,245.83	0%	425.00	0%	705.00	0%	61,229.17	0%	60,524.17	0%
766 Travel Expenses	100,321.95	3%	100,000.00	2%	46,582.98	47%	419,483.79	2%	500,000.00	2%	80,516.21	16%
767 Training and Scholarship Expenses	34,470.00	1%	30,000.00	1%	41,300.00	138%	202,029.09	1%	150,000.00	1%	(52,029.09)	-35%
768 Water	2,260.00	0%	3,000.00	0%	2,402.50	80%	13,551.50	0%	15,000.00	0%	1,448.50	10%
769 Electricity	36,094.75	1%	50,000.00	1%	38,232.98	76%	169,985.50	1%	250,000.00	1%	80,014.50	32%

	% to	Budget	% to	Variance	% to		% to	Budget	% to	Variance	% to	
	Total	Amount	Total	Amount	Budget		Total	Amount	Total	Amount	Budget	
772 Postage and Deliveries	2,347.50	0%	2,000.00	0%	2,165.50	108%	7,058.00	0%	10,000.00	0%	2,942.00	29%
773 Telephone Expenses-Landline	5,316.47	0%	9,000.00	0%	4,142.35	46%	20,699.74	0%	45,000.00	0%	24,300.26	54%
774 Telephone Expenses-Mobile	15,184.50	0%	21,433.33	0%	16,237.36	76%	75,926.67	0%	107,166.67	0%	31,240.00	29%
775 Internet Expenses	-	0%	3,625.00	0%	6,720.00	185%	6,720.00	0%	18,125.00	0%	11,405.00	63%
776 Cable, Satellite, Telegraph and Radio Exp.	-	0%	350.00	0%	-	0%	3,600.00	0%	1,750.00	0%	(1,850.00)	-106%
777 Printing Expenses	-	0%	3,043.33	0%	381.00	13%	7,156.00	0%	15,216.67	0%	8,060.67	53%
778 Advertising, promotional and Marketing Exps.	1,500.00	0%	4,000.00	0%	2,000.00	50%	8,300.00	0%	20,000.00	0%	11,700.00	59%
779 Taxes, Duties and Licenses	87,262.48	2%	105,833.33	2%	94,017.75	89%	424,684.71	2%	529,166.67	2%	104,481.96	20%
781 Insurance Premium	393,628.49	10%	34,583.33	1%	24,058.44	70%	452,836.56	2%	172,916.67	1%	(279,919.89)	-162%
782 Representation Expenses	14,336.57	0%	23,520.00	1%	15,217.65	65%	68,152.17	0%	117,600.00	1%	49,447.83	42%
787 Survey Expenses	300.00	0%	16,666.67	0%	-	0%	300.00	0%	83,333.33	0%	83,033.33	100%
788 Research, Exploration and Development Exp.	-	0%	4,166.67	0%	3,512.45	84%	30,512.45	0%	20,833.33	0%	(9,679.12)	-46%
792 Generation, Transmission and Distribution Exp.	841,731.91	21%	833,052.67	18%	1,467,176.70	176%	2,668,250.30	13%	4,165,263.33	18%	1,497,013.03	36%
795 Extraordinary and Miscellaneous Expenses	8,200.00	0%	8,200.00	0%	8,200.00	100%	41,000.00	0%	41,000.00	0%	-	0%
796 Membership Dues and Cont to Organization	-	0%	7,166.67	0%	10,871.00	152%	21,604.75	0%	35,833.33	0%	14,228.58	40%
797 Cultural and Athletics Expenses	1,500.00	0%	4,916.67	0%	-	-	6,000.00	0%	24,583.33	0%	18,583.33	-
842 Legal Services	9,000.00	0%	14,500.00	0%	9,960.00	69%	48,460.00	0%	72,500.00	0%	24,040.00	33%
843 Auditing Services	23,252.00	1%	43,750.00	1%	-	0%	69,987.00	0%	218,750.00	1%	148,763.00	0%
846 Security Services	10,500.00	0%	27,000.00	1%	21,000.00	78%	95,500.00	0%	135,000.00	1%	39,500.00	29%
849 Other Professional Services	-	0%	2,000.00	0%	-	0%	-	0%	10,000.00	0%	10,000.00	100%
850 Reforestation Expense	-	0%	16,666.67	0%	-	0%	3,000.00	0%	83,333.33	0%	80,333.33	96%
903 Depreciation-Plant (UPIS)	335,610.54	8%	-	0%	338,262.91	0%	1,686,050.48	8%	-	0%	-	0%
904 Depreciation-Building and Other Structure	21,163.04	1%	-	0%	21,162.98	0%	105,739.83	1%	-	0%	-	0%
907 Depreciation-Office Equipment	33,785.61	1%	-	0%	33,897.93	0%	167,624.48	1%	-	0%	-	0%
908 Depreciation-Laboratory Equipment	1,003.72	0%	-	0%	1,036.22	0%	5,148.61	0%	-	0%	-	0%
914 Depreciation-Land Transportation Equipment	12,634.31	0%	-	0%	14,467.65	0%	66,838.24	0%	-	0%	-	0%
925 Depreciation-Other Machinery and Equipment	114,772.55	3%	-	0%	114,772.54	0%	565,160.18	3%	-	0%	-	0%
926 Depreciation-Furniture and Fixture	2,165.45	0%	-	0%	2,165.44	0%	8,627.23	0%	-	0%	-	0%
989 Other Maintenance and Operation Expenses	500.00	0%	23,083.33	0%	-	0%	6,202.40	0%	115,416.67	1%	109,214.27	0%
<b>Total Other Operation Expenses</b>	<b>2,199,849.13</b>	<b>55%</b>	<b>1,552,862.41</b>	<b>33%</b>	<b>2,421,146.25</b>	<b>156%</b>	<b>7,891,285.80</b>	<b>39%</b>	<b>7,764,312.05</b>	<b>34%</b>	<b>(126,973.75)</b>	<b>-2%</b>
<b>Total Operation Expenses</b>	<b>4,130,662.73</b>	<b>104%</b>	<b>3,466,893.37</b>	<b>75%</b>	<b>3,730,686.62</b>	<b>108%</b>	<b>15,754,593.85</b>	<b>77%</b>	<b>18,016,922.89</b>	<b>78%</b>	<b>2,262,329.04</b>	<b>13%</b>

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Maintenance Expenses:

- 802 Repairs and Maintenance-Land Improvement
- 803 Repairs and Maintenance-Plant (UPIS)
- 804 Repairs and Maintenance-Bldg & Other Structure
- 807 Repairs and Maintenance-Office Equipment
- 808 Repairs and Maintenance-Laboratory Equipment
- 814 Repairs and Maintenance-Land Transport Equip't
- 825 Repairs and Maintenance-Other Mach. & Equip't.
- 826 Repairs and Maintenance-Furniture and Fixtures
- 827 Restorations and Maintenance - Books

Total Maintenance Expenses

Total Operation and Maintenance Expenses

Utility Operating Income

Other Income

- 659 Other Income

Miscellaneous Income Deductions

- 987 Other Losses


Net Income Before Interest & Financial Charges

- 991 Bank Charge
- 995 Documentary Stamp Expense
- 996 Interest Expenses


NET INCOME FOR THE PERIOD

	% to	Budget	% to	Variance	% to		% to	Budget	% to	Variance	% to
	Total	Amount	Total	Amount	Budget		Total	Amount	Total	Amount	Budget
		-									
802 Repairs and Maintenance-Land Improvement	0%	-	0%	-	0%		0%	-	0%	-	0%
803 Repairs and Maintenance-Plant (UPIS)	6%	518,754.83	11%	221,131.30	43%	1,310,621.91	6%	2,593,774.17	11%	1,283,152.26	49%
804 Repairs and Maintenance-Bldg & Other Structure	0%	66,666.67	1%	48,553.00	73%	67,020.50	0%	333,333.33	1%	266,312.83	80%
807 Repairs and Maintenance-Office Equipment	0%	5,333.33	0%	42,339.45	794%	61,830.45	0%	26,666.67	0%	(35,163.78)	-132%
808 Repairs and Maintenance-Laboratory Equipment	0%	-	0%	-	0%	-	0%	-	0%	-	0%
814 Repairs and Maintenance-Land Transport Equip't	0%	17,402.08	0%	30,122.00	173%	92,428.36	0%	87,010.42	0%	(5,417.94)	-6%
825 Repairs and Maintenance-Other Mach. & Equip't.	1%	41,833.33	1%	96,943.57	232%	251,357.59	1%	209,166.67	1%	(42,190.92)	-20%
826 Repairs and Maintenance-Furniture and Fixtures	0%	1,000.00	0%	-	0%	-	0%	5,000.00	0%	5,000.00	100%
827 Restorations and Maintenance - Books	0%	700.00	0%	470.00	67%	1,420.00	0%	3,500.00	0%	2,080.00	59%
Total Maintenance Expenses	7%	651,690.25	14%	439,559.32	67%	1,784,678.81	9%	3,258,451.25	14%	1,473,772.44	45%
Total Operation and Maintenance Expenses	111%	4,118,583.62	89%	4,170,245.94	101%	17,539,272.66	86%	21,275,374.14	93%	3,736,101.48	18%
Utility Operating Income	-11%	534,391.10	11%	364,324.06	68%	2,941,766.77	14%	1,681,423.05	7%	(1,260,343.72)	-75%
Other Income		-									
659 Other Income	0%	-	0%	-	0%	-	0%	-	0%	-	0%
Miscellaneous Income Deductions		-									
987 Other Losses	0%	-	0%	-	0%	1,683.50	0%		0%	1,683.50	0%
Net Income Before Interest & Financial Charges	-11%	534,391.10	11%	364,324.06	68%	2,940,083.27	14%	1,681,423.05	7%	(1,258,660.22)	-75%
991 Bank Charge	0%	525.00	0%	-	0%	3,500.00	0%	2,625.00	0%	(875.00)	0%
995 Documentary Stamp Expense	0	-	0%	-	0%	-	0%	-	0	-	0%
996 Interest Expenses	3%	115,261.87	2%	119,967.00	0%	644,303.20	3%	644,303.20	3%	-	0%
NET INCOME FOR THE PERIOD	-14%	418,604.23	9%	244,357.06	58%	2,292,280.07	11%	1,034,494.85	5%	(1,257,785.22)	-122%

Prepared by:

  
**JESSAMINE Q. COSTO**  
 Senior Corporate Accountant

Noted by:

  
**ENGR. RALPH S. UY**  
 General Manager

**CATBALOGAN WATER DISTRICT**  
**INCOME STATEMENT**  
For the Period Ended June 30, 2015

	CURRENT MONTH						YEAR TO DATE					
	Actual	% to	Budget	% to	Variance	% to	Actual	% to	Budget	% to	Variance	% to
	Amount	Total	Amount	Total	Amount	Budget	Amount	Total	Amount	Total	Amount	Budget
<b>Business and Service Income</b>												
571 Sales Revenue	600.00	0%	-	0%	930.00	0%	7,638.38	0%	-	0%	7,638.38	0%
576 Generation, Transmission and Distribution Income	3,994,779.20	95%	4,359,916.90	93%	4,291,990.80	98%	23,365,687.75	95%	25,729,250.58	93%	(2,363,562.83)	-9%
662 Less: Discounts	(6,399.32)	0%	-	0%	-	0%	(39,100.32)	0%	-	0%	(39,100.32)	0%
612 Interest Income	1,114.49	0%	7,235.77	0%	31,732.61	0%	66,189.33	0%	43,414.61	0%	22,774.72	0%
618 Other Business and Service Income	86,050.10	2%	177,551.67	4%	78,276.26	44%	545,168.38	2%	1,065,310.00	4%	(520,141.62)	-49%
619 Fines and Penalties-Service Income	132,768.43	3%	132,705.27	3%	131,640.33	99%	744,368.81	3%	796,231.60	3%	(51,862.79)	-7%
<b>Total Business and Service Income</b>	<b>4,208,912.90</b>	<b>100%</b>	<b>4,677,409.60</b>	<b>100%</b>	<b>4,534,570.00</b>	<b>97%</b>	<b>24,689,952.33</b>	<b>100%</b>	<b>27,634,206.79</b>	<b>100%</b>	<b>(2,944,254.46)</b>	<b>-11%</b>

**Less: Operating Expenses**

**Operation Expenses**

**Personal Services**

701 Salaries and Wages	817,482.78	19%	1,025,906.23	22%	809,256.24	79%	4,964,484.72	20%	6,155,437.40	22%	1,190,952.68	19%
706 Salaries and Wages- Others	178,094.65	4%	400,934.50	9%	173,974.35	43%	1,018,760.09	4%	2,405,607.00	9%	1,386,846.91	58%
707 Personnel Economic Relief Allowance (PERA)	94,000.00	2%	126,000.00	3%	94,000.00	75%	562,000.00	2%	756,000.00	3%	194,000.00	26%
709 Productivity Incentive Bonus	853,980.00	20%	853,980.00	18%	-	0%	853,980.00	3%	853,980.00	3%	-	0%
710 Representation Allowance	23,500.00	1%	23,500.00	1%	23,500.00	100%	141,000.00	1%	141,000.00	1%	-	0%
711 Transportation Allowance	23,500.00	1%	23,500.00	1%	23,500.00	100%	141,000.00	1%	141,000.00	1%	-	0%
712 Clothing and Uniform Allowance	5,000.00	0%	-	0%	-	0%	235,833.34	1%	315,000.00	1%	79,166.66	25%
713 Honoraria (Directors' Fee & Remunerations, etc)	25,725.00	1%	57,330.00	1%	22,050.00	38%	162,325.00	1%	343,980.00	1%	181,655.00	53%
714 Year-End Bonus	-	0%	-	0%	-	0%	541,990.00	2%	541,990.00	2%	-	0%
719 Rice Allowance	40,000.00	1%	40,000.00	1%	40,000.00	100%	240,000.00	1%	240,000.00	1%	-	0%
721 Life and Retirement Insurance Contributions	103,977.10	2%	133,107.68	3%	103,819.78	0%	621,570.36	3%	798,646.06	3%	177,075.70	22%
721-A Life and Retirement (Extra Hazard Pay)	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%
722 PAG-IBIG Contributions	4,700.00	0%	6,000.00	0%	4,700.00	78%	28,100.00	0%	36,000.00	0%	7,900.00	22%
723 PHILHEALTH Contributions	10,050.00	0%	16,752.55	0%	10,050.00	60%	60,025.00	0%	100,515.28	0%	40,490.28	40%
724 ECC Contributions	4,711.70	0%	6,000.00	0%	4,690.00	78%	28,061.70	0%	36,000.00	0%	7,938.30	22%
725 Provident Fund Contributions	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%
737 Vacation and Sick Leave Benefits	-	0%	-	0%	-	0%	362,761.07	1%	367,456.05	1%	4,694.98	0%
749 Other Personnel Benefits	10,000.00	0%	28,333.33	1%	-	0%	96,138.00	0%	170,000.00	1%	73,862.00	0%
<b>Total Personal Services</b>	<b>2,194,721.23</b>	<b>52%</b>	<b>2,741,344.29</b>	<b>59%</b>	<b>1,309,540.37</b>	<b>48%</b>	<b>10,058,029.28</b>	<b>41%</b>	<b>13,402,611.79</b>	<b>49%</b>	<b>3,344,582.51</b>	<b>25%</b>

**Other Operation Expenses**

751 Office Supplies Expense	49,228.72	1%	103,504.64	2%	50,825.61	49%	322,677.95	1%	621,027.85	2%	298,349.90	48%
757 Fuel, Oil and Lubricants Expenses	13,379.86	0%	35,000.00	1%	25,329.06	72%	133,349.25	1%	210,000.00	1%	76,650.75	37%
759 Maintenance Supply Expenses	2,100.00	0%	10,554.27	0%	4,622.25	0%	23,072.50	0%	63,325.62	0%	40,253.12	0%
765 Other Supplies Expenses	31,776.00	1%	12,245.83	0%	425.00	0%	32,481.00	0%	73,475.00	0%	40,994.00	0%
766 Travel Expenses	78,468.79	2%	100,000.00	2%	46,582.98	47%	497,952.58	2%	600,000.00	2%	102,047.42	17%
767 Training and Scholarship Expenses	19,500.00	0%	30,000.00	1%	41,300.00	138%	221,529.09	1%	180,000.00	1%	(41,529.09)	-23%
768 Water	-	0%	3,000.00	0%	2,402.50	80%	13,551.50	0%	18,000.00	0%	4,448.50	25%
769 Electricity	51,540.06	1%	50,000.00	1%	38,232.98	76%	221,525.56	1%	300,000.00	1%	78,474.44	26%

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	CURRENT MONTH						YEAR TO DATE					
	Actual	% to	Budget	% to	Variance	% to	Actual	% to	Budget	% to	Variance	% to
	Amount	Total	Amount	Total	Amount	Budget	Amount	Total	Amount	Total	Amount	Budget
772 Postage and Deliveries	1,306.47	0%	2,000.00	0%	2,165.50	108%	8,364.47	0%	12,000.00	0%	3,635.53	30%
773 Telephone Expenses-Landline	5,697.29	0%	9,000.00	0%	4,142.35	46%	26,397.03	0%	54,000.00	0%	27,602.97	51%
774 Telephone Expenses-Mobile	17,548.97	0%	21,433.33	0%	16,237.36	76%	93,475.64	0%	128,600.00	0%	35,124.36	27%
775 Internet Expenses	-	0%	3,625.00	0%	6,720.00	185%	6,720.00	0%	21,750.00	0%	15,030.00	69%
776 Cable, Satellite, Telegraph and Radio Exp.	-	0%	350.00	0%	-	0%	3,600.00	0%	2,100.00	0%	(1,500.00)	-71%
777 Printing Expenses	-	0%	3,043.33	0%	381.00	13%	7,156.00	0%	18,260.00	0%	11,104.00	61%
778 Advertising, promotional and Marketing Exps.	1,500.00	0%	4,000.00	0%	2,000.00	50%	9,800.00	0%	24,000.00	0%	14,200.00	59%
779 Taxes, Duties and Licenses	79,104.67	2%	105,833.33	2%	94,017.75	89%	503,789.38	2%	635,000.00	2%	131,210.62	21%
781 Insurance Premium	4,909.38	0%	34,583.33	1%	24,058.44	70%	457,745.94	2%	207,500.00	1%	(250,245.94)	-121%
782 Representation Expenses	15,909.70	0%	23,520.00	1%	15,217.65	65%	84,061.87	0%	141,120.00	1%	57,058.13	40%
783 Awards and Rewards	-		-		-		-		-		-	#DIV/0!
787 Survey Expenses	-	0%	16,666.67	0%	-	0%	300.00	0%	100,000.00	0%	99,700.00	100%
788 Research, Exploration and Development Exp.	-	0%	4,166.67	0%	3,512.45	84%	30,512.45	0%	25,000.00	0%	(5,512.45)	-22%
792 Generation, Transmission and Distribution Exp.	881,318.12	21%	833,052.67	18%	1,467,176.70	176%	3,549,568.42	14%	4,998,316.00	18%	1,448,747.58	29%
795 Extraordinary and Miscellaneous Expenses	8,200.00	0%	8,200.00	0%	8,200.00	100%	49,200.00	0%	49,200.00	0%	-	0%
796 Membership Dues and Cont to Organization	-	0%	7,166.67	0%	10,871.00	152%	21,604.75	0%	43,000.00	0%	21,395.25	50%
797 Cultural and Athletics Expenses	13,900.00	0%	4,916.67	0%	-		19,900.00	0%	29,500.00	0%	9,600.00	
842 Legal Services	9,000.00	0%	14,500.00	0%	9,960.00	69%	57,460.00	0%	87,000.00	0%	29,540.00	34%
843 Auditing Services	-	0%	43,750.00	1%	-	0%	69,987.00	0%	262,500.00	1%	192,513.00	0%
846 Security Services	24,000.00	1%	27,000.00	1%	21,000.00	78%	119,500.00	0%	162,000.00	1%	42,500.00	26%
849 Other Professional Services	-	0%	2,000.00	0%	-	0%	-	0%	12,000.00	0%	12,000.00	100%
850 Reforestation Expense	-	0%	16,666.67	0%	-	0%	3,000.00	0%	100,000.00	0%	97,000.00	97%
903 Depreciation-Plant (UPIS)	337,028.37	8%		0%	338,262.91	0%	2,023,078.85	8%	-	0%		0%
904 Depreciation-Building and Other Structure	21,412.98	1%		0%	21,162.98	0%	127,152.81	1%	-	0%		0%
907 Depreciation-Office Equipment	32,973.48	1%		0%	33,897.93	0%	200,597.96	1%	-	0%		0%
908 Depreciation-Laboratory Equipment	1,003.73	0%		0%	1,036.22	0%	6,152.34	0%	-	0%		0%
914 Depreciation-Land Transportation Equipment	12,634.30	0%		0%	14,467.65	0%	79,472.54	0%	-	0%		0%
925 Depreciation-Other Machinery and Equipment	117,660.03	3%		0%	114,772.54	0%	682,820.21	3%	-	0%		0%
926 Depreciation-Furniture and Fixture	2,663.97	0%		0%	2,165.44	0%	11,291.20	0%	-	0%		0%
989 Other Maintenance and Operation Expenses	6,395.00	0%	23,083.33	0%	-	0%	12,597.40	0%	138,500.00	1%	125,902.60	0%
Total Other Operation Expenses	1,840,159.89	44%	1,552,862.41	33%	2,421,146.25	156%	9,731,445.69	39%	9,317,174.47	34%	(414,271.23)	-4%
Total Operation Expenses	4,034,881.12	96%	4,294,206.70	92%	3,730,686.62	87%	19,789,474.97	80%	22,719,786.25	82%	2,930,311.28	13%

*J.S.*

*J.S.*

Maintenance Expenses:

802	Repairs and Maintenance-Land Improvement	-	0%	-	0%	-	0%	-	0%	-	0%		
803	Repairs and Maintenance-Plant (UPIS)	374,840.02	9%	518,754.83	11%	221,131.30	43%	1,685,461.93	7%	3,112,529.00	11%	1,427,067.07	46%
804	Repairs and Maintenance-Bldg & Other Structure	2,501.00	0%	66,666.67	1%	48,553.00	73%	69,521.50	0%	400,000.00	1%	330,478.50	83%
807	Repairs and Maintenance-Office Equipment	16,900.00	0%	5,333.33	0%	42,339.45	794%	78,730.45	0%	32,000.00	0%	(46,730.45)	-146%
808	Repairs and Maintenance-Laboratory Equipment	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%
814	Repairs and Maintenance-Land Transport Equip't	16,441.00	0%	17,402.08	0%	30,122.00	173%	108,869.36	0%	104,412.50	0%	(4,456.86)	-4%
825	Repairs and Maintenance-Other Mach. & Equip't.	74,573.02	2%	41,833.33	1%	96,943.57	232%	325,930.61	1%	251,000.00	1%	(74,930.61)	-30%
826	Repairs and Maintenance-Furniture and Fixtures	-	0%	1,000.00	0%	-	0%	-	0%	6,000.00	0%	6,000.00	100%
827	Restorations and Maintenance - Books	-	0%	700.00	0%	470.00	67%	1,420.00	0%	4,200.00	0%	2,780.00	66%

Total Maintenance Expenses

Total Operation and Maintenance Expenses

Utility Operating Income

Other Income

659 Other Income

Miscellaneous Income Deductions

987 Other Losses

Net Income Before Interest & Financial Charges

991 Bank Charge

995 Documentary Stamp Expense

996 Interest Expenses

NET INCOME FOR THE PERIOD

CURRENT MONTH						YEAR TO DATE					
Actual	% to	Budget	% to	Variance	% to	Actual	% to	Budget	% to	Variance	% to
Amount	Total	Amount	Total	Amount	Budget	Amount	Total	Amount	Total	Amount	Budget
-		-		-		-		-		-	
-	0%	-	0%	-	0%	-	0%	-	0%	-	0%
374,840.02	9%	518,754.83	11%	221,131.30	43%	1,685,461.93	7%	3,112,529.00	11%	1,427,067.07	46%
2,501.00	0%	66,666.67	1%	48,553.00	73%	69,521.50	0%	400,000.00	1%	330,478.50	83%
16,900.00	0%	5,333.33	0%	42,339.45	794%	78,730.45	0%	32,000.00	0%	(46,730.45)	-146%
-	0%	-	0%	-	0%	-	0%	-	0%	-	0%
16,441.00	0%	17,402.08	0%	30,122.00	173%	108,869.36	0%	104,412.50	0%	(4,456.86)	-4%
74,573.02	2%	41,833.33	1%	96,943.57	232%	325,930.61	1%	251,000.00	1%	(74,930.61)	-30%
-	0%	1,000.00	0%	-	0%	-	0%	6,000.00	0%	6,000.00	100%
-	0%	700.00	0%	470.00	67%	1,420.00	0%	4,200.00	0%	2,780.00	66%
485,255.04	12%	651,690.25	14%	439,559.32	67%	2,269,933.85	9%	3,910,141.50	14%	1,640,207.65	42%
4,520,136.16	107%	4,945,896.95	106%	4,170,245.94	84%	22,059,408.82	89%	26,629,927.75	96%	4,570,518.93	17%
(311,223.26)	-7%	(268,487.35)	-6%	364,324.06	-136%	2,630,543.51	11%	1,004,279.04	4%	(1,626,264.47)	-162%
-		-		-		-		-		-	
-	0%	-	0%	-	0%	-	0%	-	0%	-	0%
-		-		-		-		-		-	
-	0%	-	0%	-	0%	1,683.50	0%	-	0%	1,683.50	0%
(311,223.26)	-7%	(268,487.35)	-6%	364,324.06	-136%	2,628,860.01	11%	1,004,279.04	4%	(1,624,580.97)	-162%
-	0%	525.00	0%	-	0%	3,500.00	0%	3,150.00	0%	(350.00)	0%
-	0	-	0%	-	0%	-	0%	-	0	-	0%
118,240.86	3%	118,240.86	3%	119,967.00	0%	762,544.06	3%	762,544.06	3%	-	0%
(429,464.12)	-10%	(387,253.21)	-8%	244,357.06	-63%	1,862,815.95	8%	238,584.98	1%	(1,624,230.97)	-681%

Prepared by:

  
**JESSAMINE O. COSTO**  
 Senior Corporate Accountant

Noted by:

  
**ENGR. RALPH S. UY**  
 General Manager

**CATBALOGAN WATER DISTRICT  
INCOME STATEMENT  
For the Period Ended July 31, 2015**

	CURRENT MONTH						YEAR TO DATE					
	Actual	% to	Budget	% to	Variance	% to	Actual	% to	Budget	% to	Variance	% to
	Amount	Total	Amount	Total	Amount	Budget	Amount	Total	Amount	Total	Amount	Budget
<b>Business and Service Income</b>												
571 Sales Revenue	1,871.25	0%	-	0%	1,871.25	0%	9,509.63	0%	-	0%	9,509.63	0%
576 Generation, Transmission and Distribution Income	4,284,642.87	94%	4,386,018.45	93%	(101,375.58)	-2%	27,650,330.62	94%	30,118,602.37	93%	(2,468,271.75)	-8%
662 Less: Discounts	(6,862.46)	0%		0%	(6,862.46)	0%	(45,962.78)	0%	-	0%	(45,962.78)	0%
612 Interest Income	33,832.98	1%	7,235.77	0%	26,597.21	0%	100,022.31	0%	50,650.38	0%	49,371.93	0%
618 Other Business and Service Income	124,551.09	3%	177,551.67	4%	(53,000.58)	-30%	669,719.47	2%	1,242,861.67	4%	(573,142.20)	-46%
619 Fines and Penalties-Service Income	133,067.13	3%	132,705.27	3%	361.86	0%	877,435.94	3%	928,936.86	3%	(51,500.92)	-6%
<b>Total Business and Service Income</b>	<b>4,571,102.86</b>	<b>100%</b>	<b>4,703,511.15</b>	<b>100%</b>	<b>(132,408.29)</b>	<b>-3%</b>	<b>29,261,055.19</b>	<b>100%</b>	<b>32,341,051.28</b>	<b>100%</b>	<b>(3,079,996.09)</b>	<b>-10%</b>

**Less: Operating Expenses**

**Operation Expenses**

**Personal Services**

701 Salaries and Wages	817,666.84	18%	1,025,906.23	22%	208,239.39	20%	5,782,151.56	20%	7,181,343.63	22%	1,399,192.07	19%
706 Salaries and Wages- Others	235,060.34	5%	400,934.50	9%	165,874.16	41%	1,253,820.43	4%	2,806,541.50	9%	1,552,721.07	55%
707 Personnel Economic Relief Allowance (PERA)	96,000.00	2%	126,000.00	3%	30,000.00	24%	658,000.00	2%	882,000.00	3%	224,000.00	25%
709 Productivity Incentive Bonus	-	0%		0%	-	0%	853,980.00	3%	853,980.00	3%	-	0%
710 Representation Allowance	23,500.00	1%	23,500.00	0%	-	0%	164,500.00	1%	164,500.00	1%	-	0%
711 Transportation Allowance	23,500.00	1%	23,500.00	0%	-	0%	164,500.00	1%	164,500.00	1%	-	0%
712 Clothing and Uniform Allowance	-	0%		0%	-	0%	235,833.34	1%	315,000.00	1%	79,166.66	25%
713 Honoraria (Directors' Fee & Remunerations, etc)	48,400.00	1%	57,330.00	1%	8,930.00	16%	210,725.00	1%	401,310.00	1%	190,585.00	47%
714 Year-End Bonus	-	0%		0%	-	0%	541,990.00	2%	541,990.00	2%	-	0%
719 Rice Allowance	40,000.00	1%	40,000.00	1%	-	0%	280,000.00	1%	280,000.00	1%	-	0%
721 Life and Retirement Insurance Contributions	105,527.60	2%	133,107.68	3%	27,580.08	0%	727,097.96	2%	931,753.74	3%	204,655.78	22%
721-A Life and Retirement (Extra Hazard Pay)		0%	-	0%	-	0%		0%	-	0%	-	0%
722 PAG-IBIG Contributions	4,800.00	0%	6,000.00	0%	1,200.00	20%	32,900.00	0%	42,000.00	0%	9,100.00	22%
723 PHILHEALTH Contributions	10,200.00	0%	16,752.55	0%	6,552.55	39%	70,225.00	0%	117,267.83	0%	47,042.83	40%
724 ECC Contributions	4,800.00	0%	6,000.00	0%	1,200.00	20%	32,861.70	0%	42,000.00	0%	9,138.30	22%
725 Provident Fund Contributions	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%
737 Vacation and Sick Leave Benefits	-	0%		0%	-	0%	362,761.07	1%	367,456.05	1%	4,694.98	0%
749 Other Personnel Benefits	15,000.00	0%	28,333.33	1%	13,333.33	0%	111,138.00	0%	198,333.33	1%	87,195.33	0%
<b>Total Personal Services</b>	<b>1,424,454.78</b>	<b>31%</b>	<b>1,887,364.29</b>	<b>40%</b>	<b>462,909.51</b>	<b>25%</b>	<b>11,482,484.06</b>	<b>39%</b>	<b>15,289,976.08</b>	<b>47%</b>	<b>3,807,492.02</b>	<b>25%</b>

**Other Operation Expenses**

751 Office Supplies Expense	49,997.04	1%	103,504.64	2%	53,507.60	52%	372,674.99	1%	724,532.49	2%	351,857.50	49%
757 Fuel, Oil and Lubricants Expenses	33,761.21	1%	35,000.00	1%	1,238.79	4%	167,110.46	1%	245,000.00	1%	77,889.54	32%
759 Maintenance Supply Expenses	5,040.00	0%	10,554.27	0%	5,514.27	0%	28,112.50	0%	73,879.89	0%	45,767.39	0%
765 Other Supplies Expenses	-	0%	12,245.83	0%	12,245.83	0%	32,481.00	0%	85,720.83	0%	53,239.83	0%
766 Travel Expenses	106,489.95	2%	100,000.00	2%	(6,489.95)	-6%	604,442.53	2%	700,000.00	2%	95,557.47	14%
767 Training and Scholarship Expenses	58,010.00	1%	30,000.00	1%	(28,010.00)	-93%	279,539.09	1%	210,000.00	1%	(69,539.09)	-33%
768 Water	-	0%	3,000.00	0%	3,000.00	100%	13,551.50	0%	21,000.00	0%	7,448.50	35%
769 Electricity	39,654.83	1%	50,000.00	1%	10,345.17	21%	261,180.39	1%	350,000.00	1%	88,819.61	25%

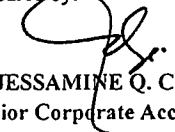
	CURRENT MONTH						YEAR TO DATE					
	Actual	% to	Budget	% to	Variance	% to	Actual	% to	Budget	% to	Variance	% to
	Amount	Total	Amount	Total	Amount	Budget	Amount	Total	Amount	Total	Amount	Budget
772 Postage and Deliveries	1,291.00	0%	2,000.00	0%	709.00	35%	9,655.47	0%	14,000.00	0%	4,344.53	31%
773 Telephone Expenses-Landline	5,271.86	0%	9,000.00	0%	3,728.14	41%	31,668.89	0%	63,000.00	0%	31,331.11	50%
774 Telephone Expenses-Mobile	9,367.81	0%	21,433.33	0%	12,065.52	56%	102,843.45	0%	150,033.33	0%	47,189.88	31%
775 Internet Expenses	-	0%	3,625.00	0%	3,625.00	100%	6,720.00	0%	25,375.00	0%	18,655.00	74%
776 Cable, Satellite, Telegraph and Radio Exp.	-	0%	350.00	0%	350.00	100%	3,600.00	0%	2,450.00	0%	(1,150.00)	-47%
777 Printing Expenses	72.00	0%	3,043.33	0%	2,971.33	98%	7,228.00	0%	21,303.33	0%	14,075.33	66%
778 Advertising, promotional and Marketing Exps.	2,000.00	0%	4,000.00	0%	2,000.00	50%	11,800.00	0%	28,000.00	0%	16,200.00	58%
779 Taxes, Duties and Licenses	87,245.21	2%	105,833.33	2%	18,588.12	18%	591,034.59	2%	740,833.33	2%	149,798.74	20%
781 Insurance Premium	4,346.96	0%	34,583.33	1%	30,236.37	87%	462,092.90	2%	242,083.33	1%	(220,009.57)	-91%
782 Representation Expenses	27,478.25	1%	23,520.00	1%	(3,958.25)	-17%	111,540.12	0%	164,640.00	1%	53,099.88	32%
783 Awards and Rewards	-		-		-		-		-		-	#DIV/0!
787 Survey Expenses	-	0%	16,666.67	0%	16,666.67	100%	300.00	0%	116,666.67	0%	116,366.67	100%
788 Research, Exploration and Development Exp.	-	0%	4,166.67	0%	4,166.67	100%	30,512.45	0%	29,166.67	0%	(1,345.78)	-5%
792 Generation, Transmission and Distribution Exp.	1,116,676.48	24%	833,052.67	18%	(283,623.81)	-34%	4,666,244.90	16%	5,831,368.67	18%	1,165,123.77	20%
795 Extraordinary and Miscellaneous Expenses	8,200.00	0%	8,200.00	0%	-	0%	57,400.00	0%	57,400.00	0%	-	0%
796 Membership Dues and Cont to Organization	-	0%	7,166.67	0%	7,166.67	100%	21,604.75	0%	50,166.67	0%	28,561.92	57%
797 Cultural and Athletics Expenses	3,900.00	0%	4,916.67	0%	1,016.67		23,800.00	0%	34,416.67	0%	10,616.67	
842 Legal Services	52,280.00	1%	14,500.00	0%	(37,780.00)	-261%	109,740.00	0%	101,500.00	0%	(8,240.00)	-8%
843 Auditing Services	6,435.00	0%	43,750.00	1%	37,315.00	0%	76,422.00	0%	306,250.00	1%	229,828.00	0%
846 Security Services	27,000.00	1%	27,000.00	1%	-	0%	146,500.00	1%	189,000.00	1%	42,500.00	22%
849 Other Professional Services	-	0%	2,000.00	0%	2,000.00	100%	-	0%	14,000.00	0%	14,000.00	100%
850 Reforestation Expense	47,400.00	1%	16,666.67	0%	(30,733.33)	-184%	50,400.00	0%	116,666.67	0%	66,266.67	57%
903 Depreciation-Plant (UPIS)	337,191.28	7%		0%		0%	2,360,270.13	8%	-	0%		0%
904 Depreciation-Building and Other Structure	21,413.03	0%		0%		0%	148,565.84	1%	-	0%		0%
907 Depreciation-Office Equipment	33,848.51	1%		0%		0%	234,446.47	1%	-	0%		0%
908 Depreciation-Laboratory Equipment	1,295.39	0%		0%		0%	7,447.73	0%	-	0%		0%
914 Depreciation-Land Transportation Equipment	12,634.31	0%		0%		0%	92,106.85	0%	-	0%		0%
925 Depreciation-Other Machinery and Equipment	118,002.35	3%		0%		0%	800,822.56	3%	-	0%		0%
926 Depreciation-Furniture and Fixture	2,663.97	0%		0%		0%	13,955.17	0%	-	0%		0%
989 Other Maintenance and Operation Expenses	1,523.10	0%	23,083.33	0%	21,560.23	0%	14,120.50	0%	161,583.33	0%	147,462.83	0%
<b>Total Other Operation Expenses</b>	<b>2,220,489.54</b>	<b>49%</b>	<b>1,552,862.41</b>	<b>33%</b>	<b>(667,627.13)</b>	<b>-43%</b>	<b>11,951,935.23</b>	<b>41%</b>	<b>10,870,036.88</b>	<b>34%</b>	<b>(1,081,898.35)</b>	<b>-10%</b>
<b>Total Operation Expenses</b>	<b>3,644,944.32</b>	<b>80%</b>	<b>3,440,226.70</b>	<b>73%</b>	<b>(204,717.62)</b>	<b>-6%</b>	<b>23,434,419.29</b>	<b>80%</b>	<b>26,160,012.95</b>	<b>81%</b>	<b>2,725,593.66</b>	<b>10%</b>

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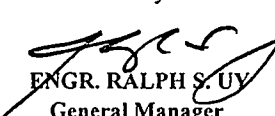
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	CURRENT MONTH						YEAR TO DATE						
	Actual	% to	Budget	% to	Variance	% to	Actual	% to	Budget	% to	Variance	% to	
	Amount	Total	Amount	Total	Amount	Budget	Amount	Total	Amount	Total	Amount	Budget	
Maintenance Expenses:			-										
802 Repairs and Maintenance-Land Improvement	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	0%
803 Repairs and Maintenance-Plant (UPIS)	251,912.47	6%	518,754.83	11%	266,842.36	51%	1,937,374.40	7%	3,631,283.83	11%	1,693,909.43	47%	47%
804 Repairs and Maintenance-Bldg & Other Structure	21,946.00	0%	66,666.67	1%	44,720.67	67%	91,467.50	0%	466,666.67	1%	375,199.17	80%	80%
807 Repairs and Maintenance-Office Equipment	28,850.00	1%	5,333.33	0%	(23,516.67)	-441%	107,580.45	0%	37,333.33	0%	(70,247.12)	-188%	-188%
808 Repairs and Maintenance-Laboratory Equipment	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	0%
814 Repairs and Maintenance-Land Transport Equip't	9,023.00	0%	17,402.08	0%	8,379.08	48%	117,892.36	0%	121,814.58	0%	3,922.22	3%	3%
825 Repairs and Maintenance-Other Mach. & Equip't.	27,139.32	1%	41,833.33	1%	14,694.01	35%	353,069.93	1%	292,833.33	1%	(60,236.60)	-21%	-21%
826 Repairs and Maintenance-Furniture and Fixtures	-	0%	1,000.00	0%	1,000.00	0%	-	0%	7,000.00	0%	7,000.00	100%	100%
827 Restorations and Maintenance - Books	-	0%	700.00	0%	700.00	100%	1,420.00	0%	4,900.00	0%	3,480.00	71%	71%
Total Maintenance Expenses	338,870.79	7%	651,690.25	14%	312,819.46	48%	2,608,804.64	9%	4,561,831.75	14%	1,953,027.11	43%	43%
Total Operation and Maintenance Expenses	3,983,815.11	87%	4,091,916.95	87%	108,101.84	3%	26,043,223.93	89%	30,721,844.70	95%	4,678,620.77	15%	15%
Utility Operating Income	587,287.75	13%	611,594.20	13%	24,306.45	4%	3,217,831.26	11%	1,619,206.57	5%	(1,598,624.69)	-99%	-99%
Other Income			-										
659 Other Income	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	0%
Miscellaneous Income Deductions			-										
987 Other Losses	-	0%	-	0%	-	0%	1,683.50	0%		0%	1,683.50	0%	0%
Net Income Before Interest & Financial Charges	587,287.75	13%	611,594.20	13%	24,306.45	4%	3,216,147.76	11%	1,619,206.57	5%	(1,596,941.19)	-99%	-99%
991 Bank Charge	-	0%	525.00	0%	525.00	0%	3,500.00	0%	3,675.00	0%	175.00	0%	0%
995 Documentary Stamp Expense	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	0%
996 Interest Expenses	113,591.41	2%	113,591.41	2%	-	0%	876,135.47	3%	876,135.47	3%	-	0%	0%
NET INCOME FOR THE PERIOD	473,696.34	10%	497,477.79	11%	23,781.45	5%	2,336,512.29	8%	739,396.10	2%	(1,597,116.19)	-216%	-216%

Prepared by:

  
**JESSAMINE Q. COSTO**  
Senior Corporate Accountant

Noted by:

  
**ENGR. RALPH S. UY**  
General Manager

**CATBALOGAN WATER DISTRICT  
INCOME STATEMENT  
For the Period Ended August 31, 2015**

	CURRENT MONTH						YEAR TO DATE						
	Actual	% to	Budget	% to	Variance	% to	Actual	% to	Budget	% to	Variance	% to	
	Amount	Total	Amount	Total	Amount	Budget	Amount	Total	Amount	Total	Amount	Budget	
<b>Business and Service Income</b>													
571 Sales Revenue	-	0%	-	0%	-	0%	9,509.63	0%	-	0%	9,509.63	0%	
576 Generation, Transmission and Distribution Income	4,284,587.95	95%	4,413,786.67	93%	(129,198.72)	-3%	31,934,918.57	95%	34,532,389.03	93%	(2,597,470.46)	-8%	
662 Less: Discounts	(5,938.30)	0%		0%	(5,938.30)	0%	(51,901.08)	0%	-	0%	(51,901.08)	0%	
612 Interest Income	-	0%	7,235.77	0%	(7,235.77)	0%	100,022.31	0%	57,886.15	0%	42,136.16	0%	
618 Other Business and Service Income	86,986.19	2%	177,551.67	4%	(90,565.48)	-51%	756,705.66	2%	1,420,413.33	4%	(663,707.67)	-47%	
619 Fines and Penalties-Service Income	147,714.90	3%	132,705.27	3%	15,009.63	11%	1,025,150.84	3%	1,061,642.13	3%	(36,491.29)	-3%	
<b>Total Business and Service Income</b>	<b>4,513,350.74</b>	<b>100%</b>	<b>4,731,279.37</b>	<b>100%</b>	<b>(217,928.63)</b>	<b>-5%</b>	<b>33,774,405.93</b>	<b>100%</b>	<b>37,072,330.64</b>	<b>100%</b>	<b>(3,297,924.71)</b>	<b>-9%</b>	
	4,513,350.74												
<b>Less: Operating Expenses</b>													
<b>Operation Expenses</b>													
<b>Personal Services</b>													
701 Salaries and Wages	826,710.76	18%	1,025,906.23	22%	199,195.47	19%	6,608,862.32	20%	8,207,249.87	22%	1,598,387.55	19%	
706 Salaries and Wages- Others	191,577.28	4%	400,934.50	8%	209,357.22	52%	1,445,397.71	4%	3,207,476.00	9%	1,762,078.29	55%	
707 Personnel Economic Relief Allowance (PERA)	96,000.00	2%	126,000.00	3%	30,000.00	24%	754,000.00	2%	1,008,000.00	3%	254,000.00	25%	
709 Productivity Incentive Bonus	-	0%		0%	-	0%	853,980.00	3%	853,980.00	2%	-	0%	
710 Representation Allowance	23,500.00	1%	23,500.00	0%	-	0%	188,000.00	1%	188,000.00	1%	-	0%	
711 Transportation Allowance	23,500.00	1%	23,500.00	0%	-	0%	188,000.00	1%	188,000.00	1%	-	0%	
712 Clothing and Uniform Allowance	-	0%		0%	-	0%	235,833.34	1%	315,000.00	1%	79,166.66	25%	
713 Honoraria (Directors' Fee & Remunerations, etc)	48,400.00	1%	57,330.00	1%	8,930.00	16%	259,125.00	1%	458,640.00	1%	199,515.00	44%	
714 Year-End Bonus	-	0%		0%	-	0%	541,990.00	2%	541,990.00	1%	-	0%	
719 Rice Allowance	40,000.00	1%	40,000.00	1%	-	0%	320,000.00	1%	320,000.00	1%	-	0%	
721 Life and Retirement Insurance Contributions	105,542.56	2%	133,107.68	3%	27,565.12	0%	832,640.52	2%	1,064,861.41	3%	232,220.89	22%	
721-A Life and Retirement (Extra Hazard Pay)		0%	-	0%	-	0%		0%	-	0%	-	0%	
722 PAG-IBIG Contributions	4,800.00	0%	6,000.00	0%	1,200.00	20%	37,700.00	0%	48,000.00	0%	10,300.00	21%	
723 PHILHEALTH Contributions	10,200.00	0%	16,752.55	0%	6,552.55	39%	80,425.00	0%	134,020.37	0%	53,595.37	40%	
724 ECC Contributions	4,800.00	0%	6,000.00	0%	1,200.00	20%	37,661.70	0%	48,000.00	0%	10,338.30	22%	
725 Provident Fund Contributions	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	
737 Vacation and Sick Leave Benefits	-	0%		0%	-	0%	362,761.07	1%	367,456.05	1%	4,694.98	0%	
749 Other Personnel Benefits	20,000.00	0%	28,333.33	1%	8,333.33	0%	131,138.00	0%	226,666.67	1%	95,528.67	0%	
<b>Total Personal Services</b>	<b>1,467,030.60</b>	<b>33%</b>	<b>1,887,364.29</b>	<b>40%</b>	<b>420,333.69</b>	<b>22%</b>	<b>12,949,514.66</b>	<b>38%</b>	<b>17,177,340.37</b>	<b>46%</b>	<b>4,227,825.71</b>	<b>25%</b>	
<b>Other Operation Expenses</b>													
751 Office Supplies Expense	34,145.85	1%	103,504.64	2%	69,358.79	67%	406,820.84	1%	828,037.13	2%	421,216.29	51%	
757 Fuel, Oil and Lubricants Expenses	21,530.34	0%	35,000.00	1%	13,469.66	38%	188,640.80	1%	280,000.00	1%	91,359.20	33%	
759 Maintenance Supply Expenses	3,858.70	0%	10,554.27	0%	6,695.57	0%	31,971.20	0%	84,434.16	0%	52,462.96	0%	
765 Other Supplies Expenses	-	0%	12,245.83	0%	12,245.83	0%	32,481.00	0%	97,966.67	0%	65,485.67	0%	
766 Travel Expenses	53,067.54	1%	100,000.00	2%	46,932.46	47%	657,510.07	2%	800,000.00	2%	142,489.93	18%	
767 Training and Scholarship Expenses	20,412.60	0%	30,000.00	1%	9,587.40	32%	299,951.69	1%	240,000.00	1%	(59,951.69)	-25%	
768 Water	3,172.00	0%	3,000.00	0%	(172.00)	-6%	16,723.50	0%	24,000.00	0%	7,276.50	30%	
769 Electricity	31,909.73	1%	50,000.00	1%	18,090.27	36%	293,090.12	1%	400,000.00	1%	106,909.88	27%	

	CURRENT MONTH						YEAR TO DATE					
	Actual	% to	Budget	% to	Variance	% to	Actual	% to	Budget	% to	Variance	% to
	Amount	Total	Amount	Total	Amount	Budget	Amount	Total	Amount	Total	Amount	Budget
772 Postage and Deliveries	6,477.00	0%	2,000.00	0%	(4,477.00)	-224%	16,132.47	0%	16,000.00	0%	(132.47)	-1%
773 Telephone Expenses-Landline	8,017.46	0%	9,000.00	0%	982.54	11%	39,686.35	0%	72,000.00	0%	32,313.65	45%
774 Telephone Expenses-Mobile	9,238.22	0%	21,433.33	0%	12,195.11	57%	112,081.67	0%	171,466.67	0%	59,385.00	35%
775 Internet Expenses	-	0%	3,625.00	0%	3,625.00	100%	6,720.00	0%	29,000.00	0%	22,280.00	77%
776 Cable, Satellite, Telegraph and Radio Exp.	-	0%	350.00	0%	350.00	100%	3,600.00	0%	2,800.00	0%	(800.00)	-29%
777 Printing Expenses	540.00	0%	3,043.33	0%	2,503.33	82%	7,768.00	0%	24,346.67	0%	16,578.67	68%
778 Advertising, promotional and Marketing Exps.	1,500.00	0%	4,000.00	0%	2,500.00	63%	13,300.00	0%	32,000.00	0%	18,700.00	58%
779 Taxes, Duties and Licenses	86,587.75	2%	105,833.33	2%	19,245.58	18%	677,622.34	2%	846,666.67	2%	169,044.33	20%
781 Insurance Premium	2,737.49	0%	34,583.33	1%	31,845.84	92%	464,830.39	1%	276,666.67	1%	(188,163.72)	-68%
782 Representation Expenses	16,849.00	0%	23,520.00	0%	6,671.00	28%	128,389.12	0%	188,160.00	1%	59,770.88	32%
783 Awards and Rewards	-		-		-		-		-		-	#DIV/0!
787 Survey Expenses	-	0%	16,666.67	0%	16,666.67	100%	300.00	0%	133,333.33	0%	133,033.33	100%
788 Research, Exploration and Development Exp.	-	0%	4,166.67	0%	4,166.67	100%	30,512.45	0%	33,333.33	0%	2,820.88	8%
792 Generation, Transmission and Distribution Exp.	698,256.17	15%	833,052.67	18%	134,796.50	16%	5,364,501.07	16%	6,664,421.33	18%	1,299,920.26	20%
795 Extraordinary and Miscellaneous Expenses	8,200.00	0%	8,200.00	0%	-	0%	65,600.00	0%	65,600.00	0%	-	0%
796 Membership Dues and Cont to Organization	26,098.39	1%	7,166.67	0%	(18,931.72)	-264%	47,703.14	0%	57,333.33	0%	9,630.19	17%
797 Cultural and Athletics Expenses	1,500.00	0%	4,916.67	0%	3,416.67		25,300.00	0%	39,333.33	0%	14,033.33	
842 Legal Services	13,250.00	0%	14,500.00	0%	1,250.00	9%	122,990.00	0%	116,000.00	0%	(6,990.00)	-6%
843 Auditing Services	450.00	0%	43,750.00	1%	43,300.00	0%	76,872.00	0%	350,000.00	1%	273,128.00	0%
846 Security Services	27,000.00	1%	27,000.00	1%	-	0%	173,500.00	1%	216,000.00	1%	42,500.00	20%
849 Other Professional Services	-	0%	2,000.00	0%	2,000.00	100%	-	0%	16,000.00	0%	16,000.00	100%
850 Reforestation Expense	45,700.00	1%	16,666.67	0%	(29,033.33)	-174%	96,100.00	0%	133,333.33	0%	37,233.33	28%
903 Depreciation-Plant (UPIS)	336,622.95	7%		0%		0%	2,696,893.08	8%	-	0%		0%
904 Depreciation-Building and Other Structure	21,416.37	0%		0%		0%	169,982.21	1%	-	0%		0%
907 Depreciation-Office Equipment	34,705.04	1%		0%		0%	269,151.51	1%	-	0%		0%
908 Depreciation-Laboratory Equipment	1,295.39	0%		0%		0%	8,743.12	0%	-	0%		0%
914 Depreciation-Land Transportation Equipment	12,754.57	0%		0%		0%	104,861.42	0%	-	0%		0%
925 Depreciation-Other Machinery and Equipment	120,111.37	3%		0%		0%	920,933.93	3%	-	0%		0%
926 Depreciation-Furniture and Fixture	2,663.96	0%		0%		0%	16,619.13	0%	-	0%		0%
989 Other Maintenance and Operation Expenses	69,325.86	2%	23,083.33	0%	(46,242.53)	0%	83,446.36	0%	184,666.67	0%	101,220.31	0%
<b>Total Other Operation Expenses</b>	<b>1,719,393.75</b>	<b>38%</b>	<b>1,552,862.41</b>	<b>33%</b>	<b>(166,531.34)</b>	<b>-11%</b>	<b>13,671,328.98</b>	<b>40%</b>	<b>12,422,899.29</b>	<b>34%</b>	<b>(1,248,429.69)</b>	<b>-10%</b>
<b>Total Operation Expenses</b>	<b>3,186,424.35</b>	<b>71%</b>	<b>3,440,226.70</b>	<b>73%</b>	<b>253,802.35</b>	<b>7%</b>	<b>26,620,843.64</b>	<b>79%</b>	<b>29,600,239.66</b>	<b>80%</b>	<b>2,979,396.02</b>	<b>10%</b>

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**Maintenance Expenses:**

- 802 Repairs and Maintenance-Land Improvement
- 803 Repairs and Maintenance-Plant (UPIS)
- 804 Repairs and Maintenance-Bldg & Other Structure
- 807 Repairs and Maintenance-Office Equipment
- 808 Repairs and Maintenance-Laboratory Equipment
- 814 Repairs and Maintenance-Land Transport Equip't
- 825 Repairs and Maintenance-Other Mach. & Equip't.
- 826 Repairs and Maintenance-Furniture and Fixtures
- 827 Restorations and Maintenance - Books

**Total Maintenance Expenses**

**Total Operation and Maintenance Expenses**

**Utility Operating Income**

**Other Income**

- 659 Other Income

**Miscellaneous Income Deductions**

- 987 Other Losses


**Net Income Before Interest & Financial Charges**

- 991 Bank Charge
- 995 Documentary Stamp Expense
- 996 Interest Expenses

**NET INCOME FOR THE PERIOD**

CURRENT MONTH						YEAR TO DATE					
Actual	% to	Budget	% to	Variance	% to	Actual	% to	Budget	% to	Variance	% to
Amount	Total	Amount	Total	Amount	Budget	Amount	Total	Amount	Total	Amount	Budget
		-									
-	0%	-	0%	-	0%	-	0%	-	0%	-	0%
389,964.46	9%	518,754.83	11%	128,790.37	25%	2,327,338.86	7%	4,150,038.67	11%	1,822,699.81	44%
27,381.00	1%	66,666.67	1%	39,285.67	59%	118,848.50	0%	533,333.33	1%	414,484.83	78%
2,990.00	0%	5,333.33	0%	2,343.33	44%	110,570.45	0%	42,666.67	0%	(67,903.78)	-159%
-	0%	-	0%	-	0%	-	0%	-	0%	-	0%
3,713.26	0%	17,402.08	0%	13,688.82	79%	121,605.62	0%	139,216.67	0%	17,611.05	13%
65,682.86	1%	41,833.33	1%	(23,849.53)	-57%	418,752.79	1%	334,666.67	1%	(84,086.12)	-25%
-	0%	1,000.00	0%	1,000.00	0%	-	0%	8,000.00	0%	8,000.00	100%
1,100.00	0%	700.00	0%	(400.00)	-57%	2,520.00	0%	5,600.00	0%	3,080.00	55%
490,831.58	11%	651,690.25	14%	160,858.67	25%	3,099,636.22	9%	5,213,522.00	14%	2,113,885.78	41%
3,677,255.93	81%	4,091,916.95	86%	414,661.02	10%	29,720,479.86	88%	34,813,761.66	94%	5,093,281.80	15%
836,094.81	19%	639,362.42	14%	(196,732.39)	-31%	4,053,926.07	12%	2,258,568.99	6%	(1,795,357.08)	-79%
		-									
-	0%	-	0%	-	0%	-	0%	-	0%	-	0%
		-									
-	0%	-	0%	-	0%	1,683.50	0%		0%	1,683.50	0%
836,094.81	19%	639,362.42	14%	(196,732.39)	-31%	4,052,242.57	12%	2,258,568.99	6%	(1,793,673.58)	-79%
-	0%	525.00	0%	525.00	0%	3,500.00	0%	4,200.00	0%	700.00	0%
-	0	-	0%	-	0%	-	0%	-	0	-	0%
116,514.72	3%	116,514.72	2%	-	0%	992,650.19	3%	992,650.19	3%	-	0%
719,580.09	16%	522,322.70	11%	(197,257.39)	-38%	3,056,092.38	9%	1,261,718.80	3%	(1,794,373.58)	-142%

Prepared by:

  
**JESSAMINE Q. COSTO**  
 Senior Corporate Accountant

Noted by:

  
**ENGR. RALPH S. UY**  
 General Manager



**CATBALOGAN WATER DISTRICT  
INCOME STATEMENT  
For the Period Ended October 31, 2015**

	CURRENT MONTH						YEAR TO DATE						
	Actual	% to	Budget	% to	Variance	% to	Actual	% to	Budget	% to	Variance	% to	
	Amount	Total	Amount	Total	Amount	Budget	Amount	Total	Amount	Total	Amount	Budget	
<b>Business and Service Income</b>													
571 Sales Revenue	1,997.00	0%	-	0%	1,997.00	0%	13,804.13	0%	-	0%	13,804.13	0%	
576 Generation, Transmission and Distribution Income	4,325,477.25	94%	4,462,853.67	93%	(137,376.42)	-3%	40,992,537.17	95%	43,433,562.87	93%	(2,441,025.70)	-6%	
662 Less: Discounts	(7,121.01)	0%		0%	(7,121.01)	0%	(65,571.61)	0%	-	0%	(65,571.61)	0%	
612 Interest Income	7,349.68	0%	7,235.77	0%	113.91	0%	117,010.75	0%	72,357.68	0%	44,653.07	0%	
618 Other Business and Service Income	109,167.52	2%	177,551.67	4%	(68,384.15)	-39%	965,233.10	2%	1,775,516.67	4%	(810,283.57)	-46%	
619 Fines and Penalties-Service Income	142,016.79	3%	132,705.27	3%	9,311.52	7%	1,323,653.86	3%	1,327,052.66	3%	(3,398.80)	0%	
<b>Total Business and Service Income</b>	<b>4,578,887.23</b>	<b>100%</b>	<b>4,780,346.37</b>	<b>100%</b>	<b>(201,459.14)</b>	<b>-4%</b>	<b>43,346,667.40</b>	<b>100%</b>	<b>46,608,489.88</b>	<b>100%</b>	<b>(3,261,822.48)</b>	<b>-7%</b>	

**Less: Operating Expenses**

**Operation Expenses**

**Personal Services**

701 Salaries and Wages	804,994.02	18%	1,025,906.23	21%	220,912.21	22%	8,231,995.04	19%	10,259,062.33	22%	2,027,067.29	20%
706 Salaries and Wages- Others	214,775.12	5%	400,934.50	8%	186,159.38	46%	1,868,720.49	4%	4,009,345.00	9%	2,140,624.51	53%
707 Personnel Economic Relief Allowance (PERA)	94,000.00	2%	126,000.00	3%	32,000.00	25%	944,000.00	2%	1,260,000.00	3%	316,000.00	25%
709 Productivity Incentive Bonus	-	0%		0%	-	0%	853,980.00	2%	853,980.00	2%	-	0%
710 Representation Allowance	23,500.00	1%	23,500.00	0%	-	0%	235,000.00	1%	235,000.00	1%	-	0%
711 Transportation Allowance	23,500.00	1%	23,500.00	0%	-	0%	235,000.00	1%	235,000.00	1%	-	0%
712 Clothing and Uniform Allowance	-	0%		0%	-	0%	235,833.34	1%	315,000.00	1%	79,166.66	25%
713 Honoraria (Directors' Fee & Remunerations, etc)	29,400.00	1%	57,330.00	1%	27,930.00	49%	336,925.00	1%	573,300.00	1%	236,375.00	41%
714 Year-End Bonus	-	0%		0%	-	0%	541,990.00	1%	541,990.00	1%	-	0%
719 Rice Allowance	40,000.00	1%	40,000.00	1%	-	0%	400,000.00	1%	400,000.00	1%	-	0%
721 Life and Retirement Insurance Contributions	103,849.94	2%	133,107.68	3%	29,257.74	0%	1,042,127.26	2%	1,331,076.77	3%	288,949.51	22%
721-A Life and Retirement (Extra Hazard Pay)		0%	-	0%	-	0%		0%	-	0%	-	0%
722 PAG-IBIG Contributions	4,700.00	0%	6,000.00	0%	1,300.00	22%	47,200.00	0%	60,000.00	0%	12,800.00	21%
723 PHILHEALTH Contributions	10,025.00	0%	16,752.55	0%	6,727.55	40%	100,650.00	0%	167,525.47	0%	66,875.47	40%
724 ECC Contributions	4,700.00	0%	6,000.00	0%	1,300.00	22%	47,161.70	0%	60,000.00	0%	12,838.30	21%
725 Provident Fund Contributions	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%
737 Vacation and Sick Leave Benefits	-	0%		0%	-	0%	362,761.07	1%	367,456.05	1%	4,694.98	0%
749 Other Personnel Benefits	3,088.00	0%	28,333.33	1%	25,245.33	0%	144,226.00	0%	283,333.33	1%	139,107.33	0%
<b>Total Personal Services</b>	<b>1,370,202.08</b>	<b>30%</b>	<b>1,887,364.29</b>	<b>39%</b>	<b>517,162.21</b>	<b>27%</b>	<b>15,735,666.90</b>	<b>36%</b>	<b>20,952,068.95</b>	<b>45%</b>	<b>5,216,402.05</b>	<b>25%</b>

**Other Operation Expenses**

751 Office Supplies Expense	53,866.54	1%	103,504.64	2%	49,638.10	48%	507,164.61	1%	1,035,046.41	2%	527,881.80	51%
757 Fuel, Oil and Lubricants Expenses	20,618.64	0%	35,000.00	1%	14,381.36	41%	243,820.35	1%	350,000.00	1%	106,179.65	30%
759 Maintenance Supply Expenses	9,786.68	0%	10,554.27	0%	767.59	0%	45,581.38	0%	105,542.70	0%	59,961.32	0%
765 Other Supplies Expenses	-	0%	12,245.83	0%	12,245.83	0%	32,481.00	0%	122,458.33	0%	89,977.33	0%
766 Travel Expenses	79,991.87	2%	100,000.00	2%	20,008.13	20%	863,949.44	2%	1,000,000.00	2%	136,050.56	14%
767 Training and Scholarship Expenses	38,150.00	1%	30,000.00	1%	(8,150.00)	-27%	365,301.69	1%	300,000.00	1%	(65,301.69)	-22%
768 Water	2,488.00	0%	3,000.00	0%	512.00	17%	28,100.50	0%	30,000.00	0%	1,899.50	6%
769 Electricity	35,821.79	1%	50,000.00	1%	14,178.21	28%	369,415.26	1%	500,000.00	1%	130,584.74	26%

	CURRENT MONTH						YEAR TO DATE					
	Actual	% to	Budget	% to	Variance	% to	Actual	% to	Budget	% to	Variance	% to
	Amount	Total	Amount	Total	Amount	Budget	Amount	Total	Amount	Total	Amount	Budget
772 Postage and Deliveries	4,697.50	0%	2,000.00	0%	(2,697.50)	-135%	21,239.97	0%	20,000.00	0%	(1,239.97)	-6%
773 Telephone Expenses-Landline	2,085.86	0%	9,000.00	0%	6,914.14	77%	44,142.62	0%	90,000.00	0%	45,857.38	51%
774 Telephone Expenses-Mobile	14,823.56	0%	21,433.33	0%	6,609.77	31%	154,198.86	0%	214,333.33	0%	60,134.47	28%
775 Internet Expenses	-	0%	3,625.00	0%	3,625.00	100%	6,720.00	0%	36,250.00	0%	29,530.00	81%
776 Cable, Satellite, Telegraph and Radio Exp.	-	0%	350.00	0%	350.00	100%	3,600.00	0%	3,500.00	0%	(100.00)	-3%
777 Printing Expenses	300.00	0%	3,043.33	0%	2,743.33	90%	8,983.84	0%	30,433.33	0%	21,449.49	70%
778 Advertising, promotional and Marketing Exps.	1,500.00	0%	4,000.00	0%	2,500.00	63%	16,600.00	0%	40,000.00	0%	23,400.00	59%
779 Taxes, Duties and Licenses	97,447.84	2%	105,833.33	2%	8,385.49	8%	867,445.20	2%	1,058,333.33	2%	190,888.13	18%
781 Insurance Premium	2,777.43	0%	34,583.33	1%	31,805.90	92%	477,945.99	1%	345,833.33	1%	(132,112.66)	-38%
782 Representation Expenses	22,828.13	0%	23,520.00	0%	691.87	3%	165,821.94	0%	235,200.00	1%	69,378.06	29%
783 Awards and Rewards	-		-		-		-		-		-	#DIV/0!
787 Survey Expenses	30,013.00	1%	16,666.67	0%	(13,346.33)	-80%	30,313.00	0%	166,666.67	0%	136,353.67	82%
788 Research, Exploration and Development Exp.	-	0%	4,166.67	0%	4,166.67	100%	31,837.45	0%	41,666.67	0%	9,829.22	24%
792 Generation, Transmission and Distribution Exp.	698,249.48	15%	833,052.67	17%	134,803.19	16%	6,907,572.12	16%	8,330,526.67	18%	1,422,954.55	17%
795 Extraordinary and Miscellaneous Expenses	8,200.00	0%	8,200.00	0%	-	0%	82,000.00	0%	82,000.00	0%	-	0%
796 Membership Dues and Cont to Organization	-	0%	7,166.67	0%	7,166.67	100%	47,703.14	0%	71,666.67	0%	23,963.53	33%
797 Cultural and Athletics Expenses	1,700.00	0%	4,916.67	0%	3,216.67		32,000.00	0%	49,166.67	0%	17,166.67	
842 Legal Services	12,000.00	0%	14,500.00	0%	2,500.00	17%	146,990.00	0%	145,000.00	0%	(1,990.00)	-1%
843 Auditing Services	6,480.00	0%	43,750.00	1%	37,270.00	0%	83,352.00	0%	437,500.00	1%	354,148.00	0%
846 Security Services	27,000.00	1%	27,000.00	1%	-	0%	227,500.00	1%	270,000.00	1%	42,500.00	16%
849 Other Professional Services	-	0%	2,000.00	0%	2,000.00	100%	-	0%	20,000.00	0%	20,000.00	100%
850 Reforestation Expense	-	0%	16,666.67	0%	16,666.67	100%	96,100.00	0%	166,666.67	0%	70,566.67	42%
903 Depreciation-Plant (UPIS)	336,261.98	7%		0%		0%	3,369,778.01	8%	-	0%		0%
904 Depreciation-Building and Other Structure	21,416.37	0%		0%		0%	212,814.95	0%	-	0%		0%
907 Depreciation-Office Equipment	34,959.00	1%		0%		0%	338,486.56	1%	-	0%		0%
908 Depreciation-Laboratory Equipment	2,707.27	0%		0%		0%	14,157.66	0%	-	0%		0%
914 Depreciation-Land Transportation Equipment	12,754.57	0%		0%		0%	130,370.56	0%	-	0%		0%
925 Depreciation-Other Machinery and Equipment	122,309.08	3%		0%		0%	1,165,760.94	3%	-	0%		0%
926 Depreciation-Furniture and Fixture	2,463.53	0%		0%		0%	21,723.06	0%	-	0%		0%
989 Other Maintenance and Operation Expenses	295.00	0%	23,083.33	0%	22,788.33	0%	94,655.04	0%	230,833.33	0%	136,178.29	0%
<b>Total Other Operation Expenses</b>	<b>1,703,993.12</b>	<b>37%</b>	<b>1,552,862.41</b>	<b>32%</b>	<b>(151,130.71)</b>	<b>-10%</b>	<b>17,255,627.14</b>	<b>40%</b>	<b>15,528,624.11</b>	<b>33%</b>	<b>(1,727,003.03)</b>	<b>-11%</b>
<b>Total Operation Expenses</b>	<b>3,074,195.20</b>	<b>67%</b>	<b>3,440,226.70</b>	<b>72%</b>	<b>366,031.50</b>	<b>11%</b>	<b>32,991,294.04</b>	<b>76%</b>	<b>36,480,693.06</b>	<b>78%</b>	<b>3,489,399.02</b>	<b>10%</b>

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**Maintenance Expenses:**

- 802 Repairs and Maintenance-Land Improvement
- 803 Repairs and Maintenance-Plant (UPIS)
- 804 Repairs and Maintenance-Bldg & Other Structure
- 807 Repairs and Maintenance-Office Equipment
- 808 Repairs and Maintenance-Laboratory Equipment
- 814 Repairs and Maintenance-Land Transport Equip't
- 825 Repairs and Maintenance-Other Mach. & Equip't.
- 826 Repairs and Maintenance-Furniture and Fixtures
- 827 Restorations and Maintenance - Books
- Total Maintenance Expenses**

**Total Operation and Maintenance Expenses**

**Utility Operating Income**

**Other Income**

- 659 Other Income

**Miscellaneous Income Deductions**

- 987 Other Losses


**Net Income Before Interest & Financial Charges**

- 991 Bank Charge
- 995 Documentary Stamp Expense
- 996 Interest Expenses

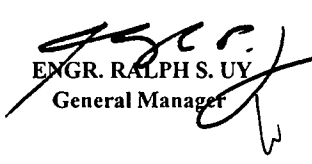
**NET INCOME FOR THE PERIOD**

	CURRENT MONTH						YEAR TO DATE					
	Actual	% to	Budget	% to	Variance	% to	Actual	% to	Budget	% to	Variance	% to
	Amount	Total	Amount	Total	Amount	Budget	Amount	Total	Amount	Total	Amount	Budget
	187,841.93	4%	518,754.83	11%	330,912.90	64%	2,865,612.23	7%	5,187,548.33	11%	2,321,936.10	45%
	-	0%	66,666.67	1%	66,666.67	100%	129,378.50	0%	666,666.67	1%	537,288.17	81%
	3,416.50	0%	5,333.33	0%	1,916.83	36%	117,803.95	0%	53,333.33	0%	(64,470.62)	-121%
	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%
	24,345.52	1%	17,402.08	0%	(6,943.44)	-40%	153,138.92	0%	174,020.83	0%	20,881.91	12%
	38,473.67	1%	41,833.33	1%	3,359.66	8%	557,443.31	1%	418,333.33	1%	(139,109.98)	-33%
	-	0%	1,000.00	0%	1,000.00	0%	-	0%	10,000.00	0%	10,000.00	100%
	-	0%	700.00	0%	700.00	100%	2,920.00	0%	7,000.00	0%	4,080.00	58%
	254,077.62	6%	651,690.25	14%	397,612.63	61%	3,826,296.91	9%	6,516,902.50	14%	2,690,605.59	41%
	3,328,272.82	73%	4,091,916.95	86%	763,644.13	19%	36,817,590.95	85%	42,997,595.56	92%	6,180,004.61	14%
	1,250,614.41	27%	688,429.42	14%	(562,184.99)	-82%	6,529,076.45	15%	3,610,894.32	8%	(2,918,182.13)	-81%
	-						-					
	-	0%	-	0%	-	0%	1,683.50	0%		0%	1,683.50	0%
	1,250,614.41	27%	688,429.42	14%	(562,184.99)	-82%	6,527,392.95	15%	3,610,894.32	8%	(2,916,498.63)	-81%
	16,264.57	0%	525.00	0%	(15,739.57)	0%	23,264.57	0%	5,250.00	0%	(18,014.57)	0%
	-	0	-	0%	-	0%	-	0%	-	0	-	0%
	111,085.71	2%	111,085.71	2%	-	0%	1,219,387.54	3%	1,219,387.54	3%	-	0%
	1,123,264.13	25%	576,818.71	12%	(546,445.42)	-95%	5,284,740.84	12%	2,386,256.78	5%	(2,898,484.06)	-121%

Prepared by:

  
**JESSAMINE Q. COSTO**  
 Senior Corporate Accountant

Noted by:

  
**ENGR. RALPH S. UY**  
 General Manager

**CATBALOGAN WATER DISTRICT**  
**INCOME STATEMENT**  
For the Period Ended November 30, 2015

	CURRENT MONTH						YEAR TO DATE						
	Actual	% to	Budget	% to	Variance	% to	Actual	% to	Budget	% to	Variance	% to	
	Amount	Total	Amount	Total	Amount	Budget	Amount	Total	Amount	Total	Amount	Budget	
<b>Business and Service Income</b>													
571 Sales Revenue	4,447.80	0%	-	0%	4,447.80	0%	18,251.93	0%	-	0%	18,251.93	0%	
576 Generation, Transmission and Distribution Income	4,543,437.39	94%	4,487,692.57	93%	55,744.82	1%	45,535,974.56	95%	47,921,255.43	93%	(2,385,280.87)	-5%	
662 Less: Discounts	(6,720.47)	0%		0%	(6,720.47)	0%	(72,292.08)	0%	-	0%	(72,292.08)	0%	
612 Interest Income	4,467.39	0%	7,235.77	0%	(2,768.38)	0%	121,478.14	0%	79,593.45	0%	41,884.69	0%	
618 Other Business and Service Income	140,924.27	3%	177,551.67	4%	(36,627.40)	-21%	1,106,157.37	2%	1,953,068.33	4%	(846,910.96)	-43%	
619 Fines and Penalties-Service Income	145,256.82	3%	132,705.27	3%	12,551.55	9%	1,468,910.68	3%	1,459,757.93	3%	9,152.75	1%	
<b>Total Business and Service Income</b>	<b>4,831,813.20</b>	<b>100%</b>	<b>4,805,185.27</b>	<b>100%</b>	<b>26,627.93</b>	<b>1%</b>	<b>48,178,480.60</b>	<b>100%</b>	<b>51,413,675.15</b>	<b>100%</b>	<b>(3,235,194.55)</b>	<b>-6%</b>	

**Less: Operating Expenses**

**Operation Expenses**

**Personal Services**

701 Salaries and Wages	807,489.26	17%	1,025,906.23	21%	218,416.97	21%	9,039,484.30	19%	11,284,968.57	22%	2,245,484.27	20%	
706 Salaries and Wages- Others	222,832.24	5%	400,934.50	8%	178,102.26	44%	2,091,552.73	4%	4,410,279.50	9%	2,318,726.77	53%	
707 Personnel Economic Relief Allowance (PERA)	94,000.00	2%	126,000.00	3%	32,000.00	25%	1,038,000.00	2%	1,386,000.00	3%	348,000.00	25%	
709 Productivity Incentive Bonus	24,101.00	0%		0%	(24,101.00)	0%	878,081.00	2%	853,980.00	2%	(24,101.00)	0%	
710 Representation Allowance	23,500.00	0%	23,500.00	0%	-	0%	258,500.00	1%	258,500.00	1%	-	0%	
711 Transportation Allowance	23,500.00	0%	23,500.00	0%	-	0%	258,500.00	1%	258,500.00	1%	-	0%	
712 Clothing and Uniform Allowance	-	0%		0%	-	0%	235,833.34	0%	315,000.00	1%	79,166.66	25%	
713 Honoraria (Directors' Fee & Remunerations, etc)	41,050.00	1%	57,330.00	1%	16,280.00	28%	377,975.00	1%	630,630.00	1%	252,655.00	40%	
714 Year-End Bonus	568,784.50	12%		0%	(568,784.50)	0%	1,110,774.50	2%	541,990.00	1%	(568,784.50)	0%	
715 Medical Allowance	3,500.00	0%		0%	(3,500.00)	0%	39,597.00	0%	-	0%	(39,597.00)	0%	
716 Cultural, Sports and Athletics	-	0%		0%	-	0%	72,000.00	0%	-	0%	(72,000.00)	0%	
718 Performance Bonus	220,500.00	5%		0%	(220,500.00)	0%	220,500.00	0%	-	0%	(220,500.00)	0%	
719 Rice Allowance	40,000.00	1%	40,000.00	1%	-	0%	440,000.00	1%	440,000.00	1%	-	0%	
721 Life and Retirement Insurance Contributions	103,896.80	2%	133,107.68	3%	29,210.88	0%	1,146,024.06	2%	1,464,184.44	3%	318,160.38	22%	
722 PAG-IBIG Contributions	4,700.00	0%	6,000.00	0%	1,300.00	22%	51,900.00	0%	66,000.00	0%	14,100.00	21%	
723 PHILHEALTH Contributions	10,037.50	0%	16,752.55	0%	6,715.05	40%	110,687.50	0%	184,278.01	0%	73,590.51	40%	
724 ECC Contributions	4,700.00	0%	6,000.00	0%	1,300.00	22%	51,861.70	0%	66,000.00	0%	14,138.30	21%	
737 Vacation and Sick Leave Benefits	-	0%		0%	-	0%	362,761.07	1%	367,456.05	1%	4,694.98	0%	
749 Other Personnel Benefits	21,451.00	0%	28,333.33	1%	6,882.33	0%	165,677.00	0%	311,666.67	1%	145,989.67	0%	
<b>Total Personal Services</b>	<b>2,214,042.30</b>	<b>46%</b>	<b>1,887,364.29</b>	<b>39%</b>	<b>(326,678.01)</b>	<b>-17%</b>	<b>17,949,709.20</b>	<b>37%</b>	<b>22,839,433.24</b>	<b>44%</b>	<b>4,889,724.04</b>	<b>21%</b>	

**Other Operation Expenses**

751 Office Supplies Expense	46,613.73	1%	103,504.64	2%	56,890.91	55%	553,778.34	1%	1,138,551.05	2%	584,772.71	51%	
757 Fuel, Oil and Lubricants Expenses	46,933.71	1%	35,000.00	1%	(11,933.71)	-34%	290,754.06	1%	385,000.00	1%	94,245.94	24%	
759 Maintenance Supply Expenses	8,358.33	0%	10,554.27	0%	2,195.94	0%	53,939.71	0%	116,096.97	0%	62,157.26	0%	
765 Other Supplies Expenses	-	0%	12,245.83	0%	12,245.83	0%	32,481.00	0%	134,704.17	0%	102,223.17	0%	
766 Travel Expenses	80,244.67	2%	100,000.00	2%	19,755.33	20%	944,194.11	2%	1,100,000.00	2%	155,805.89	14%	
767 Training and Scholarship Expenses	1,085.00	0%	30,000.00	1%	28,915.00	96%	366,386.69	1%	330,000.00	1%	(36,386.69)	-11%	
768 Water	3,692.90	0%	3,000.00	0%	(692.90)	-23%	31,793.40	0%	33,000.00	0%	1,206.60	4%	
769 Electricity	40,493.62	1%	50,000.00	1%	9,506.38	19%	409,908.88	1%	550,000.00	1%	140,091.12	25%	

*J.R.*

*J.R.*

	CURRENT MONTH						YEAR TO DATE					
	Actual	% to	Budget	% to	Variance	% to	Actual	% to	Budget	% to	Variance	% to
	Amount	Total	Amount	Total	Amount	Budget	Amount	Total	Amount	Total	Amount	Budget
772 Postage and Deliveries	2,178.00	0%	2,000.00	0%	(178.00)	-9%	23,417.97	0%	22,000.00	0%	(1,417.97)	-6%
773 Telephone Expenses-Landline	6,681.61	0%	9,000.00	0%	2,318.39	26%	50,824.23	0%	99,000.00	0%	48,175.77	49%
774 Telephone Expenses-Mobile	19,911.08	0%	21,433.33	0%	1,522.25	7%	174,109.94	0%	235,766.67	0%	61,656.73	26%
775 Internet Expenses	-	0%	3,625.00	0%	3,625.00	100%	6,720.00	0%	39,875.00	0%	33,155.00	83%
776 Cable, Satellite, Telegraph and Radio Exp.	-	0%	350.00	0%	350.00	100%	3,600.00	0%	3,850.00	0%	250.00	6%
777 Printing Expenses	162.00	0%	3,043.33	0%	2,881.33	95%	9,145.84	0%	33,476.67	0%	24,330.83	73%
778 Advertising, promotional and Marketing Exps.	1,800.00	0%	4,000.00	0%	2,200.00	55%	18,400.00	0%	44,000.00	0%	25,600.00	58%
779 Taxes, Duties and Licenses	88,362.51	2%	105,833.33	2%	17,470.82	17%	955,807.71	2%	1,164,166.67	2%	208,358.96	18%
781 Insurance Premium	360.00	0%	34,583.33	1%	34,223.33	99%	478,305.99	1%	380,416.67	1%	(97,889.32)	-26%
782 Representation Expenses	13,689.90	0%	23,520.00	0%	9,830.10	42%	179,511.84	0%	258,720.00	1%	79,208.16	31%
787 Survey Expenses	27,490.00	1%	16,666.67	0%	(10,823.33)	-65%	57,803.00	0%	183,333.33	0%	125,530.33	68%
788 Research, Exploration and Development Exp.	-	0%	4,166.67	0%	4,166.67	100%	31,837.45	0%	45,833.33	0%	13,995.88	31%
792 Generation, Transmission and Distribution Exp.	73,902.69	2%	833,052.67	17%	759,149.98	91%	6,981,474.81	14%	9,163,579.33	18%	2,182,104.52	24%
795 Extraordinary and Miscellaneous Expenses	8,200.00	0%	8,200.00	0%	-	0%	90,200.00	0%	90,200.00	0%	-	0%
796 Membership Dues and Cont to Organization	-	0%	7,166.67	0%	7,166.67	100%	47,703.14	0%	78,833.33	0%	31,130.19	39%
797 Cultural and Athletics Expenses	3,500.00	0%	4,916.67	0%	1,416.67	0%	35,500.00	0%	54,083.33	0%	18,583.33	0%
842 Legal Services	12,000.00	0%	14,500.00	0%	2,500.00	17%	158,990.00	0%	159,500.00	0%	510.00	0%
843 Auditing Services	-	0%	43,750.00	1%	43,750.00	0%	83,352.00	0%	481,250.00	1%	397,898.00	0%
846 Security Services	27,000.00	1%	27,000.00	1%	-	0%	254,500.00	1%	297,000.00	1%	42,500.00	14%
849 Other Professional Services	-	0%	2,000.00	0%	2,000.00	100%	-	0%	22,000.00	0%	22,000.00	100%
850 Reforestation Expense	-	0%	16,666.67	0%	16,666.67	100%	96,100.00	0%	183,333.33	0%	87,233.33	48%
903 Depreciation-Plant (UPIS)	335,910.75	7%	-	0%	-	0%	3,705,688.76	8%	-	0%	-	0%
904 Depreciation-Building and Other Structure	21,415.24	0%	-	0%	-	0%	234,230.19	0%	-	0%	-	0%
907 Depreciation-Office Equipment	34,300.31	1%	-	0%	-	0%	372,786.87	1%	-	0%	-	0%
908 Depreciation-Laboratory Equipment	2,898.59	0%	-	0%	-	0%	17,056.25	0%	-	0%	-	0%
914 Depreciation-Land Transportation Equipment	12,754.57	0%	-	0%	-	0%	143,125.13	0%	-	0%	-	0%
925 Depreciation-Other Machinery and Equipment	121,953.17	3%	-	0%	-	0%	1,287,714.11	3%	-	0%	-	0%
926 Depreciation-Furniture and Fixture	2,463.53	0%	-	0%	-	0%	24,186.59	0%	-	0%	-	0%
989 Other Maintenance and Operation Expenses	806.60	0%	23,083.33	0%	22,276.73	0%	95,461.64	0%	253,916.67	0%	158,455.03	0%
<b>Total Other Operation Expenses</b>	<b>1,045,162.51</b>	<b>22%</b>	<b>1,552,862.41</b>	<b>32%</b>	<b>507,699.90</b>	<b>33%</b>	<b>18,300,789.65</b>	<b>38%</b>	<b>17,081,486.52</b>	<b>33%</b>	<b>(1,219,303.13)</b>	<b>-7%</b>
<b>Total Operation Expenses</b>	<b>3,259,204.81</b>	<b>67%</b>	<b>3,440,226.70</b>	<b>72%</b>	<b>181,021.89</b>	<b>5%</b>	<b>36,250,498.85</b>	<b>75%</b>	<b>39,920,919.76</b>	<b>78%</b>	<b>3,670,420.91</b>	<b>9%</b>

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Maintenance Expenses:

- 802 Repairs and Maintenance-Land Improvement
- 803 Repairs and Maintenance-Plant (UPIS)
- 804 Repairs and Maintenance-Bldg & Other Structure
- 807 Repairs and Maintenance-Office Equipment
- 808 Repairs and Maintenance-Laboratory Equipment
- 814 Repairs and Maintenance-Land Transport Equip't
- 825 Repairs and Maintenance-Other Mach. & Equip't.
- 826 Repairs and Maintenance-Furniture and Fixtures
- 827 Restorations and Maintenance - Books

Total Maintenance Expenses

Total Operation and Maintenance Expenses

Utility Operating Income

Other Income

- 659 Other Income

Miscellaneous Income Deductions

- 987 Other Losses

Net Income Before Interest & Financial Charges

- 991 Bank Charge
- 995 Documentary Stamp Expense
- 996 Interest Expenses

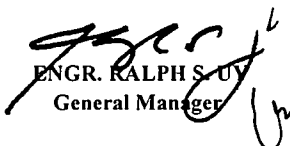
NET INCOME FOR THE PERIOD

	CURRENT MONTH						YEAR TO DATE					
	Actual	% to	Budget	% to	Variance	% to	Actual	% to	Budget	% to	Variance	% to
	Amount	Total	Amount	Total	Amount	Budget	Amount	Total	Amount	Total	Amount	Budget
	-											
802 Repairs and Maintenance-Land Improvement	-											
803 Repairs and Maintenance-Plant (UPIS)	318,840.11	7%	518,754.83	11%	199,914.72	39%	3,184,452.34	7%	5,706,303.17	11%	2,521,850.83	44%
804 Repairs and Maintenance-Bldg & Other Structure	48,220.00	1%	66,666.67	1%	18,446.67	28%	177,598.50	0%	733,333.33	1%	555,734.83	76%
807 Repairs and Maintenance-Office Equipment	8,564.00	0%	5,333.33	0%	(3,230.67)	-61%	126,367.95	0%	58,666.67	0%	(67,701.28)	-115%
808 Repairs and Maintenance-Laboratory Equipment	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%
814 Repairs and Maintenance-Land Transport Equip't	12,832.00	0%	17,402.08	0%	4,570.08	26%	165,970.92	0%	191,422.92	0%	25,452.00	13%
825 Repairs and Maintenance-Other Mach. & Equip't.	78,465.90	2%	41,833.33	1%	(36,632.57)	-88%	635,909.21	1%	460,166.67	1%	(175,742.54)	-38%
826 Repairs and Maintenance-Furniture and Fixtures	4,933.75	0%	1,000.00	0%	(3,933.75)	0%	4,933.75	0%	11,000.00	0%	6,066.25	55%
827 Restorations and Maintenance - Books	600.00	0%	700.00	0%	100.00	14%	3,520.00	0%	7,700.00	0%	4,180.00	54%
Total Maintenance Expenses	472,455.76	10%	651,690.25	14%	179,234.49	28%	4,298,752.67	9%	7,168,592.75	14%	2,869,840.08	40%
Total Operation and Maintenance Expenses	3,731,660.57	77%	4,091,916.95	85%	360,256.38	9%	40,549,251.52	84%	47,089,512.51	92%	6,540,260.99	14%
Utility Operating Income	1,100,152.63	23%	713,268.32	15%	(386,884.31)	-54%	7,629,229.08	16%	4,324,162.64	8%	(3,305,066.44)	-76%
Other Income												
659 Other Income	-						-					
Miscellaneous Income Deductions												
987 Other Losses	-	0%	-	0%	-	0%	1,683.50	0%		0%	1,683.50	0%
Net Income Before Interest & Financial Charges	1,100,152.63	23%	713,268.32	15%	(386,884.31)	-54%	7,627,545.58	16%	4,324,162.64	8%	(3,303,382.94)	-76%
991 Bank Charge	100.00	0%	525.00	0%	425.00	0%	23,364.57	0%	5,775.00	0%	(17,589.57)	0%
995 Documentary Stamp Expense	-	0	-	0%	-	0%	-	0%	-	0	-	0%
996 Interest Expenses	113,925.50	2%	113,925.50	2%	-	0%	1,333,313.04	3%	1,333,313.04	3%	-	0%
NET INCOME FOR THE PERIOD	986,127.13	20%	598,817.82	12%	(387,309.31)	-65%	6,270,867.97	13%	2,985,074.60	6%	(3,285,793.37)	-110%

Prepared by:

  
**JESSAMINE Q. COSTO**  
 Senior Corporate Accountant

Noted by:

  
**ENGR. RALPH S. UY**  
 General Manager