

**CATBALOGAN WATER DISTRICT**  
**INCOME STATEMENT**  
For the Period Ended January 31, 2017

	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	1,519.91	0%	-	0%	1,519.91	0%	1,519.91	0%	-	0%	1,519.91	0%
576 Generation, Transmission and Distribution Income	5,132,890.45	95%	4,308,554.42	91%	824,336.03	19%	5,132,890.45	95%	4,308,554.42	91%	824,336.03	19%
662 Less: Discounts	(7,459.25)	0%	-	0%	(7,459.25)	0%	(7,459.25)	0%	-	0%	(7,459.25)	0%
612 Interest Income	1,952.04	0%	3,577.95	0%	(1,625.91)	0%	1,952.04	0%	3,577.95	0%	(1,625.91)	0%
618 Other Business and Service Income	122,800.98	2%	301,666.67	6%	(178,865.69)	-59%	122,800.98	2%	301,666.67	6%	(178,865.69)	-59%
619 Fines and Penalties-Service Income	162,816.11	3%	145,966.73	3%	16,849.38	12%	162,816.11	3%	145,966.73	3%	16,849.38	12%
<b>Total Business and Service Income</b>	<b>5,414,520.24</b>	<b>100%</b>	<b>4,759,765.77</b>	<b>100%</b>	<b>654,754.47</b>	<b>14%</b>	<b>5,414,520.24</b>	<b>100%</b>	<b>4,759,765.77</b>	<b>100%</b>	<b>654,754.47</b>	<b>14%</b>

**Less: Operating Expenses**

**Operation Expenses**

**Personal Services**

701 Salaries and Wages	913,247.06	17%	1,190,252.26	25%	277,005.20	23%	913,247.06	17%	1,190,252.26	25%	277,005.20	23%
706 Salaries and Wages- Others	158,845.07	3%	512,943.23	11%	354,098.16	69%	158,845.07	3%	512,943.23	11%	354,098.16	69%
707 Personnel Economic Relief Allowance (PERA)	92,000.00	2%	149,000.00	3%	57,000.00	38%	92,000.00	2%	149,000.00	3%	57,000.00	38%
710 Representation Allowance	23,500.00	0%	23,500.00	0%	-	0%	23,500.00	0%	23,500.00	0%	-	0%
711 Transportation Allowance	23,500.00	0%	23,500.00	0%	-	0%	23,500.00	0%	23,500.00	0%	-	0%
713 Honoraria (Directors' Fee & Remunerations, etc)	29,400.00	1%	73,500.00	2%	44,100.00	60%	29,400.00	1%	73,500.00	2%	44,100.00	60%
719 Rice Allowance	33,600.00	1%	33,600.00	1%	-	0%	33,600.00	1%	33,600.00	1%	-	0%
721 Life and Retirement Insurance Contributions	117,171.72	2%	184,210.68	4%	67,038.96	0%	117,171.72	2%	184,210.68	4%	67,038.96	36%
722 PAG-IBIG Contributions	4,600.00	0%	8,500.00	0%	3,900.00	46%	4,600.00	0%	8,500.00	0%	3,900.00	46%
723 PHILHEALTH Contributions	10,575.00	0%	17,275.00	0%	6,700.00	39%	10,575.00	0%	17,275.00	0%	6,700.00	39%
724 ECC Contributions	4,600.00	0%	8,500.00	0%	3,900.00	46%	4,600.00	0%	8,500.00	0%	3,900.00	46%
737 Vacation and Sick Leave Benefits	308,853.07	6%	41,643.79	1%	(267,209.28)	0%	308,853.07	6%	41,643.79	1%	(267,209.28)	0%
749 Other Personnel Benefits	10,000.00	0%	34,791.67	1%	24,791.67	0%	10,000.00	0%	34,791.67	1%	24,791.67	0%
<b>Total Personal Services</b>	<b>1,729,891.92</b>	<b>32%</b>	<b>2,301,216.63</b>	<b>48%</b>	<b>571,324.71</b>	<b>25%</b>	<b>1,729,891.92</b>	<b>32%</b>	<b>2,301,216.63</b>	<b>48%</b>	<b>571,324.71</b>	<b>25%</b>

**Other Operation Expenses**

751 Office Supplies Expense	49,379.25	1%	91,761.65	2%	42,382.40	46%	49,379.25	1%	91,761.65	2%	42,382.40	46%
757 Fuel, Oil and Lubricants Expenses	9,677.35	0%	35,000.00	1%	25,322.65	72%	9,677.35	0%	35,000.00	1%	25,322.65	72%
759 Maintenance Supply Expenses	2,337.50	0%	14,192.83	0%	11,855.33	0%	2,337.50	0%	14,192.83	0%	11,855.33	0%
765 Other Supplies Expenses	-	0%	8,281.08	0%	8,281.08	0%	-	0%	8,281.08	0%	8,281.08	0%
766 Travel Expenses	121,730.79	2%	100,000.00	2%	(21,730.79)	-22%	121,730.79	2%	100,000.00	2%	(21,730.79)	-22%
767 Training and Scholarship Expenses	33,000.00	1%	50,214.17	1%	17,214.17	34%	33,000.00	1%	50,214.17	1%	17,214.17	34%
768 Water	1,348.00	0%	3,000.00	0%	1,652.00	55%	1,348.00	0%	3,000.00	0%	1,652.00	55%
769 Electricity	29,979.38	1%	50,000.00	1%	20,020.62	40%	29,979.38	1%	50,000.00	1%	20,020.62	40%

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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%	4,000.00	0%	4,000.00	100%	-	0%	4,000.00	0%	4,000.00	100%
773 Telephone Expenses-Landline	3,496.38	0%	8,000.00	0%	4,503.62	56%	3,496.38	0%	8,000.00	0%	4,503.62	56%
774 Telephone Expenses-Mobile	6,705.21	0%	18,800.00	0%	12,094.79	64%	6,705.21	0%	18,800.00	0%	12,094.79	64%
775 Internet Expenses	-	0%	625.00	0%	625.00	100%	-	0%	625.00	0%	625.00	100%
776 Cable, Satellite, Telegraph and Radio Exp.	-	0%	350.00	0%	350.00	100%	-	0%	350.00	0%	350.00	100%
777 Printing Expenses	-	0%	3,608.33	0%	3,608.33	100%	-	0%	3,608.33	0%	3,608.33	100%
778 Advertising, promotional and Marketing Exps.	1,500.00	0%	4,833.33	0%	3,333.33	69%	1,500.00	0%	4,833.33	0%	3,333.33	69%
779 Taxes, Duties and Licenses	116,062.95	2%	111,250.00	2%	(4,812.95)	-4%	116,062.95	2%	111,250.00	2%	(4,812.95)	-4%
781 Insurance Premium	13,442.84	0%	76,250.00	2%	62,807.16	82%	13,442.84	0%	76,250.00	2%	62,807.16	82%
782 Representation Expenses	13,793.35	0%	24,050.00	1%	10,256.65	43%	13,793.35	0%	24,050.00	1%	10,256.65	43%
787 Survey Expenses	-	0%	24,166.67	1%	24,166.67	100%	-	0%	24,166.67	1%	24,166.67	100%
788 Research, Exploration and Development Exp.	4,200.00	0%	12,500.00	0%	8,300.00	66%	4,200.00	0%	12,500.00	0%	8,300.00	66%
792 Generation, Transmission and Distribution Exp.	526,142.48	10%	784,325.00	16%	258,182.52	33%	526,142.48	10%	784,325.00	16%	258,182.52	33%
795 Extraordinary and Miscellaneous Expenses	8,200.00	0%	8,200.00	0%	-	0%	8,200.00	0%	8,200.00	0%	-	0%
796 Membership Dues and Cont to Organization	-	0%	6,416.67	0%	6,416.67		-	0%	6,416.67	0%	6,416.67	100%
797 Cultural and Athletics Expenses	-	0%	15,833.33	0%	15,833.33		-	0%	15,833.33	0%	15,833.33	
842 Legal Services	4,453.00	0%	14,500.00	0%	10,047.00	69%	4,453.00	0%	14,500.00	0%	10,047.00	69%
843 Auditing Services	-	0%	6,250.00	0%	6,250.00	0%	-	0%	6,250.00	0%	6,250.00	0%
846 Security Services	27,000.00	0%	27,000.00	1%	-	0%	27,000.00	0%	27,000.00	1%	-	0%
849 Other Professional Services	-	0%	3,000.00	0%	3,000.00	100%	-	0%	3,000.00	0%	3,000.00	100%
850 Reforestation Expense	-	0%	16,666.67				-	0%	16,666.67			
901 Doubtful Account Expenses	-	0%	3,273.96	0%	3,273.96	0%	-	0%	3,273.96	0%	3,273.96	0%
903 Depreciation-Plant (UPIS)	222,177.68	4%	-	0%	-	0%	222,177.68	4%	-	0%	-	0%
904 Depreciation-Building and Other Structure	15,502.31	0%	-	0%	-	0%	15,502.31	0%	-	0%	-	0%
907 Depreciation-Office Equipment	30,435.92	1%	-	0%	-	0%	30,435.92	1%	-	0%	-	0%
908 Depreciation-Laboratory Equipment	2,628.58	0%	-	0%	-	0%	2,628.58	0%	-	0%	-	0%
914 Depreciation-Land Transportation Equipment	11,990.85	0%	-	0%	-	0%	11,990.85	0%	-	0%	-	0%
925 Depreciation-Other Machinery and Equipment	146,633.26	3%	-	0%	-	0%	146,633.26	3%	-	0%	-	0%
926 Depreciation-Furniture and Fixture	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%
989 Other Maintenance and Operation Expenses	4,926.00	0%	28,166.67	1%	23,240.67	0%	4,926.00	0%	28,166.67	1%	4,926.00	0%
<b>Total Other Operation Expenses</b>	<b>1,406,743.08</b>	<b>26%</b>	<b>1,554,515.35</b>	<b>33%</b>	<b>147,772.27</b>	<b>10%</b>	<b>1,406,743.08</b>	<b>26%</b>	<b>1,554,515.35</b>	<b>32%</b>	<b>147,772.27</b>	<b>10%</b>
<b>Total Operation Expenses</b>	<b>3,136,635.00</b>	<b>58%</b>	<b>3,855,731.99</b>	<b>81%</b>	<b>719,096.99</b>	<b>19%</b>	<b>3,136,635.00</b>	<b>58%</b>	<b>3,855,731.99</b>	<b>81%</b>	<b>719,096.99</b>	<b>19%</b>

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**Maintenance Expenses:**

802	Repairs and Maintenance-Land Improvement	-	0%	-	0%	-	0%	-	0%	-	0%
803	Repairs and Maintenance-Plant (UPIS)	206,058.24	4%	547,506.32	12%	341,448.08	62%	206,058.24	4%	547,506.32	12%
804	Repairs and Maintenance-Bldg & Other Structure	42,690.00	1%	97,945.83	2%	55,255.83	56%	42,690.00	1%	97,945.83	2%
807	Repairs and Maintenance-Office Equipment	-	0%	11,333.33	0%	11,333.33	100%	-	0%	11,333.33	0%
814	Repairs and Maintenance-Land Transport Equip't	23,840.08	0%	27,200.00	1%	3,359.92	12%	23,840.08	0%	27,200.00	1%
825	Repairs and Maintenance-Other Mach. & Equip't.	77,197.57	1%	126,933.33	3%	49,735.76	39%	77,197.57	1%	126,933.33	3%
826	Repairs and Maintenance-Furniture and Fixtures	-	0%	1,000.00	0%	1,000.00	0%	-	0%	1,000.00	0%
827	Restorations and Maintenance - Books	-	0%	700.00	0%	700.00	100%	-	0%	700.00	0%
	<b>Total Maintenance Expenses</b>	<b>349,785.89</b>	<b>6%</b>	<b>812,618.82</b>	<b>17%</b>	<b>462,832.93</b>	<b>57%</b>	<b>349,785.89</b>	<b>6%</b>	<b>812,618.82</b>	<b>17%</b>

**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%
206,058.24	4%	547,506.32	12%	341,448.08	62%	206,058.24	4%	547,506.32	12%	341,448.08	62%
42,690.00	1%	97,945.83	2%	55,255.83	56%	42,690.00	1%	97,945.83	2%	55,255.83	56%
-	0%	11,333.33	0%	11,333.33	100%	-	0%	11,333.33	0%	11,333.33	100%
23,840.08	0%	27,200.00	1%	3,359.92	12%	23,840.08	0%	27,200.00	1%	3,359.92	12%
77,197.57	1%	126,933.33	3%	49,735.76	39%	77,197.57	1%	126,933.33	3%	49,735.76	39%
-	0%	1,000.00	0%	1,000.00	0%	-	0%	1,000.00	0%	1,000.00	100%
-	0%	700.00	0%	700.00	100%	-	0%	700.00	0%	700.00	100%
<b>349,785.89</b>	<b>6%</b>	<b>812,618.82</b>	<b>17%</b>	<b>462,832.93</b>	<b>57%</b>	<b>349,785.89</b>	<b>6%</b>	<b>812,618.82</b>	<b>17%</b>	<b>462,832.93</b>	<b>57%</b>
<b>3,486,420.89</b>	<b>64%</b>	<b>4,668,350.80</b>	<b>98%</b>	<b>1,181,929.91</b>	<b>25%</b>	<b>3,486,420.89</b>	<b>64%</b>	<b>4,668,350.80</b>	<b>98%</b>	<b>1,181,929.91</b>	<b>25%</b>
<b>1,928,099.35</b>	<b>36%</b>	<b>91,414.96</b>	<b>2%</b>	<b>(1,836,684.39)</b>	<b>-2009%</b>	<b>1,928,099.35</b>	<b>36%</b>	<b>91,414.96</b>	<b>2%</b>	<b>(1,836,684.39)</b>	<b>-2009%</b>
-	0%	-	0%	-	0%	-	0%	-	0%	-	0%
-	0%	-	0%	-	0%	-	0%	-	0%	-	0%
<b>1,928,099.35</b>	<b>36%</b>	<b>91,414.96</b>	<b>2%</b>	<b>(1,836,684.39)</b>	<b>-2009%</b>	<b>1,928,099.35</b>	<b>36%</b>	<b>91,414.96</b>	<b>2%</b>	<b>(1,836,684.39)</b>	<b>-2009%</b>
-	0%	525.00	0%	525.00	0%	-	0%	525.00	0%	525.00	0%
-	0	-	0%	-	0%	-	0%	-	0	-	0%
92,878.03	2%	-	0%	(92,878.03)	0%	92,878.03	2%	-	0%	(92,878.03)	0%
<b>1,835,221.32</b>	<b>34%</b>	<b>90,889.96</b>	<b>2%</b>	<b>(1,744,331.36)</b>	<b>-1919%</b>	<b>1,835,221.32</b>	<b>34%</b>	<b>90,889.96</b>	<b>2%</b>	<b>(1,744,331.36)</b>	<b>-1919%</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, 2017

	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	1,863.00	0%	-	0%	1,863.00	0%	3,382.91	0%	-	0%	3,382.91	0%
576 Generation, Transmission and Distribution Income	4,517,748.60	95%	4,344,398.47	91%	173,350.13	4%	9,650,639.05	95%	8,652,952.89	91%	997,686.16	12%
662 Less: Discounts	(6,449.41)	0%	-	0%	(6,449.41)	0%	(13,908.66)	0%	-	0%	(13,908.66)	0%
612 Interest Income	2,424.43	0%	3,577.95	0%	(1,153.52)	0%	4,376.47	0%	7,155.89	0%	(2,779.42)	0%
618 Other Business and Service Income	88,457.71	2%	301,666.67	6%	(213,208.96)	-71%	211,258.69	2%	603,333.33	6%	(392,074.64)	-65%
619 Fines and Penalties-Service Income	156,331.11	3%	145,966.73	3%	10,364.38	7%	319,147.22	3%	291,933.47	3%	27,213.75	9%
<b>Total Business and Service Income</b>	<b>4,760,375.44</b>	<b>100%</b>	<b>4,795,609.82</b>	<b>100%</b>	<b>(35,234.38)</b>	<b>-1%</b>	<b>10,174,895.68</b>	<b>100%</b>	<b>9,555,375.59</b>	<b>100%</b>	<b>619,520.10</b>	<b>6%</b>

**Less: Operating Expenses**

**Operation Expenses**

**Personal Services**

701 Salaries and Wages	909,273.91	19%	1,190,252.26	25%	280,978.35	24%	1,822,520.97	18%	2,380,504.52	25%	557,983.55	23%
706 Salaries and Wages- Others	216,424.95	5%	512,943.23	11%	296,518.28	58%	375,270.02	4%	1,025,886.47	11%	650,616.45	63%
707 Personnel Economic Relief Allowance (PERA)	92,000.00	2%	149,000.00	3%	57,000.00	38%	184,000.00	2%	298,000.00	3%	114,000.00	38%
710 Representation Allowance	23,500.00	0%	23,500.00	0%	-	0%	47,000.00	0%	47,000.00	0%	-	0%
711 Transportation Allowance	23,500.00	0%	23,500.00	0%	-	0%	47,000.00	0%	47,000.00	0%	-	0%
712 Clothing and Uniform Allowance	230,000.00	5%	-	0%	(230,000.00)	0%	230,000.00	2%	-	0%	(230,000.00)	#DIV/0!
713 Honoraria (Directors' Fee & Remunerations, etc)	29,400.00	1%	73,500.00	2%	44,100.00	60%	58,800.00	1%	147,000.00	2%	88,200.00	60%
719 Rice Allowance	33,600.00	1%	33,600.00	1%	-	0%	67,200.00	1%	67,200.00	1%	-	0%
721 Life and Retirement Insurance Contributions	117,259.44	2%	184,210.68	4%	66,951.24	0%	234,431.16	2%	368,421.36	4%	133,990.20	36%
722 PAG-IBIG Contributions	4,600.00	0%	8,500.00	0%	3,900.00	46%	9,200.00	0%	17,000.00	0%	7,800.00	46%
723 PHILHEALTH Contributions	10,575.00	0%	17,275.00	0%	6,700.00	39%	21,150.00	0%	34,550.00	0%	13,400.00	39%
724 ECC Contributions	4,600.00	0%	8,500.00	0%	3,900.00	46%	9,200.00	0%	17,000.00	0%	7,800.00	46%
737 Vacation and Sick Leave Benefits	-	0%	-	0%	-	0%	308,853.07	3%	41,643.79	0%	(267,209.28)	0%
749 Other Personnel Benefits	1,800.00	0%	34,791.67	1%	32,991.67	0%	11,800.00	0%	69,583.33	1%	57,783.33	0%
<b>Total Personal Services</b>	<b>1,696,533.30</b>	<b>36%</b>	<b>2,259,572.84</b>	<b>47%</b>	<b>563,039.54</b>	<b>25%</b>	<b>3,426,425.22</b>	<b>34%</b>	<b>4,560,789.47</b>	<b>48%</b>	<b>1,134,364.25</b>	<b>25%</b>

**Other Operation Expenses**

751 Office Supplies Expense	48,142.14	1%	91,761.65	2%	43,619.51	48%	97,521.39	1%	183,523.30	2%	86,001.91	47%
757 Fuel, Oil and Lubricants Expenses	28,242.64	1%	35,000.00	1%	6,757.36	19%	37,919.99	0%	70,000.00	1%	32,080.01	46%
759 Maintenance Supply Expenses	-	0%	14,192.83	0%	14,192.83	0%	2,337.50	0%	28,385.67	0%	26,048.17	0%
765 Other Supplies Expenses	1,447.30	0%	8,281.08	0%	6,833.78	0%	1,447.30	0%	16,562.17	0%	15,114.87	0%
766 Travel Expenses	72,004.89	2%	100,000.00	2%	27,995.11	28%	193,735.68	2%	200,000.00	2%	6,264.32	3%
767 Training and Scholarship Expenses	37,900.00	1%	50,214.17	1%	12,314.17	25%	70,900.00	1%	100,428.33	1%	29,528.33	29%
768 Water	1,205.50	0%	3,000.00	0%	1,794.50	60%	2,553.50	0%	6,000.00	0%	3,446.50	57%
769 Electricity	-	0%	50,000.00	1%	50,000.00	100%	29,979.38	0%	100,000.00	1%	70,020.62	70%

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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	768.00	0%	4,000.00	0%	3,232.00	81%	768.00	0%	8,000.00	0%	7,232.00	90%
773 Telephone Expenses-Landline	5,627.91	0%	8,000.00	0%	2,372.09	30%	9,124.29	0%	16,000.00	0%	6,875.71	43%
774 Telephone Expenses-Mobile	12,904.89	0%	18,800.00	0%	5,895.11	31%	19,610.10	0%	37,600.00	0%	17,989.90	48%
775 Internet Expenses	-	0%	625.00	0%	625.00	100%	-	0%	1,250.00	0%	1,250.00	100%
776 Cable, Satellite, Telegraph and Radio Exp.	-	0%	350.00	0%	350.00	100%	-	0%	700.00	0%	700.00	100%
777 Printing Expenses	-	0%	3,608.33	0%	3,608.33	100%	-	0%	7,216.67	0%	7,216.67	100%
778 Advertising, promotional and Marketing Exps.	1,500.00	0%	4,833.33	0%	3,333.33	69%	3,000.00	0%	9,666.67	0%	6,666.67	69%
779 Taxes, Duties and Licenses	103,861.96	2%	111,250.00	2%	7,388.04	7%	219,924.91	2%	222,500.00	2%	2,575.09	1%
781 Insurance Premium	9,062.32	0%	76,250.00	2%	67,187.68	88%	22,505.16	0%	152,500.00	2%	129,994.84	85%
782 Representation Expenses	13,716.50	0%	24,050.00	1%	10,333.50	43%	27,509.85	0%	48,100.00	1%	20,590.15	43%
787 Survey Expenses	-	0%	24,166.67	1%	24,166.67	100%	-	0%	48,333.33	1%	48,333.33	100%
788 Research, Exploration and Development Exp.	6,075.00	0%	12,500.00	0%	6,425.00	51%	10,275.00	0%	25,000.00	0%	14,725.00	59%
792 Generation, Transmission and Distribution Exp.	488,208.21	10%	784,325.00	16%	296,116.79	38%	1,014,350.69	10%	1,568,650.00	16%	554,299.31	35%
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%	6,416.67	0%	6,416.67		-	0%	12,833.33	0%	12,833.33	100%
797 Cultural and Athletics Expenses	1,500.00	0%	15,833.33	0%	14,333.33		1,500.00	0%	31,666.67	0%	30,166.67	
842 Legal Services	3,950.00	0%	14,500.00	0%	10,550.00	73%	8,403.00	0%	29,000.00	0%	20,597.00	71%
843 Auditing Services	16,884.00	0%	6,250.00	0%	(10,634.00)	0%	16,884.00	0%	12,500.00	0%	(4,384.00)	0%
846 Security Services	27,000.00	1%	27,000.00	1%	-	0%	54,000.00	1%	54,000.00	1%	-	0%
849 Other Professional Services	-	0%	3,000.00	0%	3,000.00	100%	-	0%	6,000.00	0%	6,000.00	100%
850 Reforestation Expense	-	0%	16,666.67				-	0%	33,333.33			
901 Doubtful Account Expenses	-	0%	3,273.96	0%	3,273.96	0%	-	0%	6,547.91	0%	6,547.91	0%
989 Other Maintenance and Operation Expenses	320.00	0%	28,166.67	1%	27,846.67	0%	5,246.00	0%	56,333.33	1%	28,486.67	0%
<b>Total Other Operation Expenses</b>	<b>1,314,369.43</b>	<b>28%</b>	<b>1,554,515.35</b>	<b>32%</b>	<b>240,145.92</b>	<b>15%</b>	<b>2,721,112.51</b>	<b>27%</b>	<b>3,109,030.71</b>	<b>32%</b>	<b>387,918.20</b>	<b>12%</b>
<b>Total Operation Expenses</b>	<b>3,010,902.73</b>	<b>63%</b>	<b>3,814,088.19</b>	<b>80%</b>	<b>803,185.46</b>	<b>21%</b>	<b>6,147,537.73</b>	<b>60%</b>	<b>7,669,820.18</b>	<b>80%</b>	<b>1,522,282.45</b>	<b>20%</b>

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**Maintenance Expenses:**

803 Repairs and Maintenance-Plant (UPIS)  
 804 Repairs and Maintenance-Bldg & Other Structure  
 807 Repairs and Maintenance-Office 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
	288,094.28	6%	547,506.32	11%	259,412.04	47%	494,152.52	5%	1,095,012.63	11%	600,860.11	55%
	18,166.00	0%	97,945.83	2%	79,779.83	81%	60,856.00	1%	195,891.67	2%	135,035.67	69%
	240.00	0%	11,333.33	0%	11,093.33	98%	240.00	0%	22,666.67	0%	22,426.67	99%
	7,515.00	0%	27,200.00	1%	19,685.00	72%	31,355.08	0%	54,400.00	1%	23,044.92	42%
	151,402.00	3%	126,933.33	3%	(24,468.67)	-19%	228,599.57	2%	253,866.67	3%	25,267.10	10%
	2,619.50	0%	1,000.00	0%	(1,619.50)	0%	2,619.50	0%	2,000.00	0%	(619.50)	-31%
	420.00	0%	700.00	0%	280.00	40%	420.00	0%	1,400.00	0%	980.00	70%
	468,456.78	10%	812,618.82	17%	344,162.04	42%	818,242.67	8%	1,625,237.63	17%	806,994.96	50%
	3,479,359.51	73%	4,626,707.01	96%	1,147,347.50	25%	6,965,780.40	68%	9,295,057.81	97%	2,329,277.41	25%
	1,281,015.93	27%	168,902.81	4%	(1,112,113.12)	-658%	3,209,115.28	32%	260,317.77	3%	(2,948,797.51)	-1133%
	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%
	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%
	1,281,015.93	27%	168,902.81	4%	(1,112,113.12)	-658%	3,209,115.28	32%	260,317.77	3%	(2,948,797.51)	-1133%
	-	0%	525.00	0%	525.00	0%	-	0%	1,050.00	0%	1,050.00	0%
	-	0	-	0%	-	0%	-	0%	-	0	-	0%
	92,077.36	2%	-	0%	(92,077.36)	0%	184,955.39	2%	-	0%	(184,955.39)	0%
	1,188,938.57	25%	168,377.81	4%	(1,020,560.76)	-606%	3,024,159.89	30%	259,267.77	3%	(2,764,892.12)	-1066%

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 March 31, 2017

	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%	3,382.91	0%	-	0%	3,382.91	0%	
576 Generation, Transmission and Distribution Income	4,238,972.28	94%	4,679,505.00	91%	(440,532.72)	-9%	13,889,611.33	95%	13,968,370.85	91%	(78,759.52)	-1%	
662 Less: Discounts	(3,294.59)	0%	-	0%	(3,294.59)	0%	(17,203.25)	0%	-	0%	(17,203.25)	0%	
612 Interest Income	6,979.89	0%	3,577.95	0%	3,401.94	0%	11,356.36	0%	10,733.84	0%	622.52	0%	
618 Other Business and Service Income	101,942.39	2%	301,666.67	6%	(199,724.28)	-66%	313,201.08	2%	905,000.00	6%	(591,798.92)	-65%	
619 Fines and Penalties-Service Income	147,272.85	3%	145,966.73	3%	1,306.12	1%	466,420.07	3%	437,900.20	3%	28,519.87	7%	
<b>Total Business and Service Income</b>	<b>4,491,872.82</b>	<b>100%</b>	<b>5,130,716.35</b>	<b>100%</b>	<b>(638,843.53)</b>	<b>-12%</b>	<b>14,666,768.50</b>	<b>100%</b>	<b>15,322,004.89</b>	<b>100%</b>	<b>(655,236.39)</b>	<b>-4%</b>	
<b>Less: Operating Expenses</b>													
<b>Operation Expenses</b>													
<b>Personal Services</b>													
701 Salaries and Wages	907,921.12	20%	1,190,252.26	23%	282,331.14	24%	2,730,442.09	19%	3,570,756.78	23%	840,314.69	24%	
706 Salaries and Wages- Others	220,455.97	5%	512,943.23	10%	292,487.26	57%	595,725.99	4%	1,538,829.70	10%	943,103.71	61%	
707 Personnel Economic Relief Allowance (PERA)	92,000.00	2%	149,000.00	3%	57,000.00	38%	276,000.00	2%	447,000.00	3%	171,000.00	38%	
710 Representation Allowance	23,500.00	1%	23,500.00	0%	-	0%	70,500.00	0%	70,500.00	0%	-	0%	
711 Transportation Allowance	23,500.00	1%	23,500.00	0%	-	0%	70,500.00	0%	70,500.00	0%	-	0%	
712 Clothing and Uniform Allowance	-	0%	-	0%	-	0%	230,000.00	2%	230,000.00	2%	-	0%	
713 Honoraria (Directors' Fee & Remunerations, etc)	36,750.00	1%	73,500.00	1%	36,750.00	50%	95,550.00	1%	220,500.00	1%	124,950.00	57%	
719 Rice Allowance	33,600.00	1%	33,600.00	1%	-	0%	100,800.00	1%	100,800.00	1%	-	0%	
721 Life and Retirement Insurance Contributions	117,259.44	3%	184,210.68	4%	66,951.24	0%	351,690.60	2%	552,632.04	4%	200,941.44	36%	
722 PAG-IBIG Contributions	4,600.00	0%	8,500.00	0%	3,900.00	46%	13,800.00	0%	25,500.00	0%	11,700.00	46%	
723 PHILHEALTH Contributions	10,575.00	0%	17,275.00	0%	6,700.00	39%	31,725.00	0%	51,825.00	0%	20,100.00	39%	
724 ECC Contributions	4,600.00	0%	8,500.00	0%	3,900.00	46%	13,800.00	0%	25,500.00	0%	11,700.00	46%	
737 Vacation and Sick Leave Benefits	-	0%	-	0%	-	0%	308,853.07	2%	41,643.79	0%	(267,209.28)	0%	
749 Other Personnel Benefits	-	0%	34,791.67	1%	34,791.67	0%	11,800.00	0%	104,375.00	1%	92,575.00	0%	
<b>Total Personal Services</b>	<b>1,474,761.53</b>	<b>33%</b>	<b>2,259,572.84</b>	<b>44%</b>	<b>784,811.31</b>	<b>35%</b>	<b>4,901,186.75</b>	<b>33%</b>	<b>7,050,362.31</b>	<b>46%</b>	<b>2,149,175.56</b>	<b>30%</b>	
<b>Other Operation Expenses</b>													
751 Office Supplies Expense	55,708.12	1%	91,761.65	2%	36,053.53	39%	153,229.51	1%	275,284.95	2%	122,055.44	44%	
757 Fuel, Oil and Lubricants Expenses	30,766.20	1%	35,000.00	1%	4,233.80	12%	68,686.19	0%	105,000.00	1%	36,313.81	35%	
759 Maintenance Supply Expenses	487.56	0%	14,192.83	0%	13,705.27	0%	2,825.06	0%	42,578.50	0%	39,753.44	0%	
765 Other Supplies Expenses	355.00	0%	8,281.08	0%	7,926.08	0%	1,802.30	0%	24,843.25	0%	23,040.95	0%	
766 Travel Expenses	84,759.02	2%	100,000.00	2%	15,240.98	15%	278,494.70	2%	300,000.00	2%	21,505.30	7%	
767 Training and Scholarship Expenses	17,000.00	0%	50,214.17	1%	33,214.17	66%	87,900.00	1%	150,642.50	1%	62,742.50	42%	
768 Water	1,376.50	0%	3,000.00	0%	1,623.50	54%	3,930.00	0%	9,000.00	0%	5,070.00	56%	
769 Electricity	65,098.60	1%	50,000.00	1%	(15,098.60)	-30%	95,077.98	1%	150,000.00	1%	54,922.02	37%	

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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	1,415.00	0%	4,000.00	0%	2,585.00	65%	2,183.00	0%	12,000.00	0%	9,817.00	82%
773 Telephone Expenses-Landline	4,462.90	0%	8,000.00	0%	3,537.10	44%	13,587.19	0%	24,000.00	0%	10,412.81	43%
774 Telephone Expenses-Mobile	12,356.63	0%	18,800.00	0%	6,443.37	34%	31,966.73	0%	56,400.00	0%	24,433.27	43%
775 Internet Expenses	-	0%	625.00	0%	625.00	100%	-	0%	1,875.00	0%	1,875.00	100%
776 Cable, Satellite, Telegraph and Radio Exp.	-	0%	350.00	0%	350.00	100%	-	0%	1,050.00	0%	1,050.00	100%
777 Printing Expenses	1,163.52	0%	3,608.33	0%	2,444.81	68%	1,163.52	0%	10,825.00	0%	9,661.48	89%
778 Advertising, promotional and Marketing Exps.	16,640.00	0%	4,833.33	0%	(11,806.67)	-244%	19,640.00	0%	14,500.00	0%	(5,140.00)	-35%
779 Taxes, Duties and Licenses	103,968.26	2%	111,250.00	2%	7,281.74	7%	323,893.17	2%	333,750.00	2%	9,856.83	3%
781 Insurance Premium	15,511.16	0%	76,250.00	1%	60,738.84	80%	38,016.32	0%	228,750.00	1%	190,733.68	83%
782 Representation Expenses	70,273.05	2%	24,050.00	0%	(46,223.05)	-192%	97,782.90	1%	72,150.00	0%	(25,632.90)	-36%
787 Survey Expenses	-	0%	24,166.67	0%	24,166.67	100%	-	0%	72,500.00	0%	72,500.00	100%
788 Research, Exploration and Development Exp.	6,900.00	0%	12,500.00	0%	5,600.00	45%	17,175.00	0%	37,500.00	0%	20,325.00	54%
792 Generation, Transmission and Distribution Exp.	548,357.78	12%	784,325.00	15%	- 235,967.22	30%	1,562,708.47	11%	2,352,975.00	15%	- 790,266.53	34%
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	-	0%	6,416.67	0%	6,416.67		-	0%	19,250.00	0%	19,250.00	100%
797 Cultural and Athletics Expenses	1,500.00	0%	15,833.33	0%	14,333.33		3,000.00	0%	47,500.00	0%	44,500.00	
842 Legal Services	289.47	0%	14,500.00	0%	14,210.53	98%	8,692.47	0%	43,500.00	0%	34,807.53	80%
843 Auditing Services	-	0%	6,250.00	0%	6,250.00	0%	16,884.00	0%	18,750.00	0%	1,866.00	0%
846 Security Services	27,000.00	1%	27,000.00	1%	-	0%	81,000.00	1%	81,000.00	1%	-	0%
849 Other Professional Services	-	0%	3,000.00	0%	3,000.00	100%	-	0%	9,000.00	0%	9,000.00	100%
850 Reforestation Expense	-	0%	16,666.67				-	0%	50,000.00			
902 Depreciation Land Improvement	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%
903 Depreciation-Plant (UPIS)	235,030.30	5%	-	0%	-	0%	679,385.66	5%	-	0%	-	0%
904 Depreciation-Building and Other Structure	15,502.31	0%	-	0%	-	0%	46,506.93	0%	-	0%	-	0%
907 Depreciation-Office Equipment	28,000.88	1%	-	0%	-	0%	85,179.35	1%	-	0%	-	0%
908 Depreciation-Laboratory Equipment	2,495.46	0%	-	0%	-	0%	7,684.94	0%	-	0%	-	0%
914 Depreciation-Land Transportation Equipment	11,990.85	0%	-	0%	-	0%	35,972.55	0%	-	0%	-	0%
925 Depreciation-Other Machinery and Equipment	148,204.40	3%	-	0%	-	0%	441,711.54	3%	-	0%	-	0%
926 Depreciation-Furniture and Fixture	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%
989 Other Maintenance and Operation Expenses	320.00	0%	28,166.67	1%	27,846.67	0%	5,566.00	0%	84,500.00	1%	56,653.33	0%
<b>Total Other Operation Expenses</b>	<b>1,515,132.97</b>	<b>34%</b>	<b>1,551,241.40</b>	<b>30%</b>	<b>36,108.43</b>	<b>2%</b>	<b>4,236,245.48</b>	<b>29%</b>	<b>4,653,724.20</b>	<b>30%</b>	<b>417,478.72</b>	<b>9%</b>
<b>Total Operation Expenses</b>	<b>2,989,894.50</b>	<b>67%</b>	<b>3,810,814.24</b>	<b>74%</b>	<b>820,919.74</b>	<b>22%</b>	<b>9,137,432.23</b>	<b>62%</b>	<b>11,704,086.51</b>	<b>76%</b>	<b>2,566,654.28</b>	<b>22%</b>

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*For 2017*



**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
- 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%
802 Repairs and Maintenance-Land Improvement	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%
803 Repairs and Maintenance-Plant (UPIS)	289,540.29	6%	547,506.32	11%	257,966.03	47%	783,692.81	5%	1,642,518.95	11%	858,826.14	52%
804 Repairs and Maintenance-Bldg & Other Structure	23,677.00	1%	97,945.83	2%	74,268.83	76%	84,533.00	1%	293,837.50	2%	209,304.50	71%
807 Repairs and Maintenance-Office Equipment	29,748.00	1%	11,333.33	0%	(18,414.67)	-162%	29,988.00	0%	34,000.00	0%	4,012.00	12%
814 Repairs and Maintenance-Land Transport Equip't	6,972.41	0%	27,200.00	1%	20,227.59	74%	38,327.49	0%	81,600.00	1%	43,272.51	53%
825 Repairs and Maintenance-Other Mach. & Equip't.	151,012.06	3%	126,933.33	2%	(24,078.73)	-19%	379,611.63	3%	380,800.00	2%	1,188.37	0%
826 Repairs and Maintenance-Furniture and Fixtures	552.00	0%	1,000.00	0%	448.00	0%	3,171.50	0%	3,000.00	0%	(171.50)	-6%
827 Restorations and Maintenance - Books	2,750.00	0%	700.00	0%	(2,050.00)	-293%	3,170.00	0%	2,100.00	0%	(1,070.00)	-51%
<b>Total Maintenance Expenses</b>	<b>504,251.76</b>	<b>11%</b>	<b>812,618.82</b>	<b>16%</b>	<b>308,367.06</b>	<b>38%</b>	<b>1,322,494.43</b>	<b>9%</b>	<b>2,437,856.45</b>	<b>16%</b>	<b>1,115,362.02</b>	<b>46%</b>
<b>Total Operation and Maintenance Expenses</b>	<b>3,494,146.26</b>	<b>78%</b>	<b>4,623,433.06</b>	<b>90%</b>	<b>1,129,286.80</b>	<b>24%</b>	<b>10,459,926.66</b>	<b>71%</b>	<b>14,141,942.96</b>	<b>92%</b>	<b>3,682,016.30</b>	<b>26%</b>
<b>Utility Operating Income</b>	<b>997,726.56</b>	<b>22%</b>	<b>507,283.29</b>	<b>10%</b>	<b>(490,443.27)</b>	<b>-97%</b>	<b>4,206,841.84</b>	<b>29%</b>	<b>1,180,061.93</b>	<b>8%</b>	<b>(3,026,779.91)</b>	<b>-256%</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%	-	0%	-	0%	-	0%
<b>Net Income Before Interest &amp; Financial Charges</b>	<b>997,726.56</b>	<b>22%</b>	<b>507,283.29</b>	<b>10%</b>	<b>(490,443.27)</b>	<b>-97%</b>	<b>4,206,841.84</b>	<b>29%</b>	<b>1,180,061.93</b>	<b>8%</b>	<b>(3,026,779.91)</b>	<b>-256%</b>
991 Bank Charge	100.00	0%	525.00	0%	425.00	0%	100.00	0%	1,575.00	0%	1,475.00	0%
995 Documentary Stamp Expense	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%
996 Interest Expenses	82,443.46	2%	-	0%	(82,443.46)	0%	267,398.85	2%	-	0%	(267,398.85)	0%
<b>NET INCOME FOR THE PERIOD</b>	<b>915,183.10</b>	<b>20%</b>	<b>506,758.29</b>	<b>10%</b>	<b>(408,424.81)</b>	<b>-81%</b>	<b>3,939,342.99</b>	<b>27%</b>	<b>1,178,486.93</b>	<b>8%</b>	<b>(2,760,856.06)</b>	<b>-234%</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, 2017

	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	253.60	0%	-	0%	253.60	0%	3,636.51	0%	-	0%	3,636.51	0%
576 Generation, Transmission and Distribution Income	4,794,747.90	96%	4,718,655.05	91%	76,092.85	2%	18,684,359.23	95%	18,687,025.90	91%	(2,666.67)	0%
662 Less: Discounts	(3,832.49)	0%	-	0%	(3,832.49)	0%	(21,035.74)	0%	-	0%	(21,035.74)	0%
612 Interest Income	4,439.19	0%	3,577.95	0%	861.24	0%	15,795.55	0%	14,311.79	0%	1,483.76	0%
618 Other Business and Service Income	54,073.67	1%	301,666.67	6%	(247,593.00)	-82%	367,274.75	2%	1,206,666.67	6%	(839,391.92)	-70%
619 Fines and Penalties-Service Income	163,653.93	3%	145,966.73	3%	17,687.20	12%	630,074.00	3%	583,866.94	3%	46,207.06	8%
<b>Total Business and Service Income</b>	<b>5,013,335.80</b>	<b>100%</b>	<b>5,169,866.40</b>	<b>100%</b>	<b>(156,530.60)</b>	<b>-3%</b>	<b>19,680,104.30</b>	<b>100%</b>	<b>20,491,871.29</b>	<b>100%</b>	<b>(811,766.99)</b>	<b>-4%</b>

**Less: Operating Expenses**

**Operation Expenses**

**Personal Services**

701 Salaries and Wages	901,762.00	18%	1,190,252.26	23%	288,490.26	24%	3,632,204.09	18%	4,761,009.04	23%	1,128,804.95	24%
706 Salaries and Wages- Others	151,724.06	3%	512,943.23	10%	361,219.17	70%	747,450.05	4%	2,051,772.93	10%	1,304,322.88	64%
707 Personnel Economic Relief Allowance (PERA)	92,000.00	2%	149,000.00	3%	57,000.00	38%	368,000.00	2%	596,000.00	3%	228,000.00	38%
710 Representation Allowance	23,500.00	0%	23,500.00	0%	-	0%	94,000.00	0%	94,000.00	0%	-	0%
711 Transportation Allowance	23,500.00	0%	23,500.00	0%	-	0%	94,000.00	0%	94,000.00	0%	-	0%
712 Clothing and Uniform Allowance	-	0%	-	0%	-	0%	230,000.00	1%	230,000.00	1%	-	0%
713 Honoraris 'Directors' Fee & Remunerations, etc)	14,700.00	0%	73,500.00	1%	58,800.00	80%	110,250.00	1%	294,000.00	1%	183,750.00	63%
719 Rice Allowance	33,600.00	1%	33,600.00	1%	-	0%	134,400.00	1%	134,400.00	1%	-	0%
721 Life and Retirement Insurance Contributions	117,269.52	2%	184,210.68	4%	66,941.16	0%	468,960.12	2%	736,842.72	4%	267,882.60	36%
722 PAG-IBIG Contributions	4,600.00	0%	8,500.00	0%	3,900.00	46%	18,400.00	0%	34,000.00	0%	15,600.00	46%
723 PHILHEALTH Contributions	10,575.00	0%	17,275.00	0%	6,700.00	39%	42,300.00	0%	69,100.00	0%	26,800.00	39%
724 ECC Contributions	4,600.00	0%	8,500.00	0%	3,900.00	46%	18,400.00	0%	34,000.00	0%	15,600.00	46%
737 Vacation and Sick Leave Benefits	-	0%	-	0%	-	0%	308,853.07	2%	308,853.07	2%	-	0%
749 Other Personnel Benefits	-	0%	34,791.67	1%	34,791.67	0%	11,800.00	0%	139,166.67	1%	127,366.67	0%
<b>Total Personal Services</b>	<b>1,377,830.58</b>	<b>27%</b>	<b>2,259,572.84</b>	<b>44%</b>	<b>881,742.26</b>	<b>39%</b>	<b>6,279,017.33</b>	<b>32%</b>	<b>9,577,144.43</b>	<b>47%</b>	<b>3,298,127.10</b>	<b>34%</b>

**Other Operation Expenses**

751 Office Supplies Expense	43,178.80	1%	91,761.65	2%	48,582.85	53%	196,408.31	1%	367,046.59	2%	170,638.28	46%
757 Fuel, Oil and Lubricants Expenses	30,359.73	1%	35,000.00	1%	4,640.27	13%	99,045.92	1%	140,000.00	1%	40,954.08	29%
759 Maintenance Supply Expenses	11,299.18	0%	14,192.83	0%	2,893.65	0%	14,124.24	0%	56,771.33	0%	42,647.09	0%
765 Other Supplies Expenses	550.00	0%	8,281.08	0%	7,731.08	0%	2,352.30	0%	33,124.33	0%	30,772.03	0%
766 Travel Expenses	70,780.68	1%	100,000.00	2%	29,219.32	29%	349,275.38	2%	400,000.00	2%	50,724.62	13%
767 Training and Scholarship Expenses	5,800.00	0%	50,214.17	1%	44,414.17	88%	93,700.00	0%	200,856.67	1%	107,156.67	53%
768 Water	1,718.50	0%	3,000.00	0%	1,281.50	43%	5,648.50	0%	12,000.00	0%	6,351.50	53%
769 Electricity	31,438.05	1%	50,000.00	1%	18,561.95	37%	126,516.03	1%	200,000.00	1%	73,483.97	37%

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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	2,253.40	0%	4,000.00	0%	1,746.60	44%	4,436.40	0%	16,000.00	0%	11,563.60	72%
773 Telephone Expenses-Landline	3,823.89	0%	8,000.00	0%	4,176.11	52%	17,411.08	0%	32,000.00	0%	14,588.92	46%
774 Telephone Expenses-Mobile	11,318.00	0%	18,800.00	0%	7,482.00	40%	43,284.73	0%	75,200.00	0%	31,915.27	42%
775 Internet Expenses	6,720.00	0%	625.00	0%	(6,095.00)	-975%	6,720.00	0%	2,500.00	0%	(4,220.00)	-169%
776 Cable, Satellite, Telegraph and Radio Exp.	-	0%	350.00	0%	350.00	100%	-	0%	1,400.00	0%	1,400.00	100%
777 Printing Expenses	-	0%	3,608.33	0%	3,608.33	100%	1,163.52	0%	14,433.33	0%	13,269.81	92%
778 Advertising, promotional and Marketing Exps.	2,300.00	0%	4,833.33	0%	2,533.33	52%	21,940.00	0%	19,333.33	0%	(2,606.67)	-13%
779 Taxes, Duties and Licenses	99,862.85	2%	111,250.00	2%	11,387.15	10%	423,756.02	2%	445,000.00	2%	21,243.98	5%
781 Insurance Premium	27,015.94	1%	76,250.00	1%	49,234.06	65%	65,032.26	0%	305,000.00	1%	239,967.74	79%
782 Representation Expenses	15,646.65	0%	24,050.00	0%	8,403.35	35%	113,429.55	1%	96,200.00	0%	(17,229.55)	-18%
787 Survey Expenses	-	0%	24,166.67	0%	24,166.67	100%	-	0%	96,666.67	0%	96,666.67	100%
788 Research, Exploration and Development Exp.	6,300.00	0%	12,500.00	0%	6,200.00	50%	23,475.00	0%	50,000.00	0%	26,525.00	53%
792 Generation, Transmission and Distribution Exp.	102,324.03	2%	784,325.00	15%	682,000.97	87%	1,665,032.50	8%	3,137,300.00	15%	1,472,267.50	47%
795 Extraordinary and Miscellaneous Expenses	8,200.00	0%	8,200.00	0%	-	0%	32,800.00	0%	32,800.00	0%	-	0%
796 Membership Dues and Cont to Organization	-	0%	6,416.67	0%	6,416.67		-	0%	25,666.67	0%	25,666.67	100%
797 Cultural and Athletics Expenses	1,500.00	0%	15,833.33	0%	14,333.33		4,500.00	0%	63,333.33	0%	58,833.33	
842 Legal Services	8,239.00	0%	14,500.00	0%	6,261.00	43%	16,931.47	0%	58,000.00	0%	41,068.53	71%
843 Auditing Services	-	0%	6,250.00	0%	6,250.00	0%	16,884.00	0%	25,000.00	0%	8,116.00	0%
846 Security Services	27,000.00	1%	27,000.00	1%	-	0%	108,000.00	1%	108,000.00	1%	-	0%
849 Other Professional Services	-	0%	3,000.00	0%	3,000.00	100%	-	0%	12,000.00	0%	12,000.00	100%
850 Reforestation Expense	-	0%	16,666.67				-	0%	66,666.67			
903 Depreciation-Plant (UPIS)	236,008.88	5%	-	0%	-	0%	915,394.54	5%	-	0%	-	0%
904 Depreciation-Building and Other Structure	15,521.21	0%	-	0%	-	0%	62,028.14	0%	-	0%	-	0%
907 Depreciation-Office Equipment	27,420.90	1%	-	0%	-	0%	112,600.25	1%	-	0%	-	0%
908 Depreciation-Laboratory Equipment	2,542.79	0%	-	0%	-	0%	10,227.73	0%	-	0%	-	0%
914 Depreciation-Land Transportation Equipment	8,041.19	0%	-	0%	-	0%	44,013.74	0%	-	0%	-	0%
925 Depreciation-Other Machinery and Equipment	148,539.65	3%	-	0%	-	0%	590,251.19	3%	-	0%	-	0%
926 Depreciation-Furniture and Fixture	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%
989 Other Maintenance and Operation Expenses	520.00	0%	28,166.67	1%	27,646.67	0%	6,086.00	0%	112,666.67	1%	85,020.00	0%
<b>Total Other Operation Expenses</b>	<b>956,223.32</b>	<b>19%</b>	<b>1,551,241.40</b>	<b>30%</b>	<b>595,018.08</b>	<b>38%</b>	<b>5,192,468.80</b>	<b>26%</b>	<b>6,204,965.59</b>	<b>30%</b>	<b>1,012,496.79</b>	<b>16%</b>
<b>Total Operation Expenses</b>	<b>2,334,053.90</b>	<b>47%</b>	<b>3,810,814.24</b>	<b>74%</b>	<b>1,476,760.34</b>	<b>39%</b>	<b>11,471,486.13</b>	<b>58%</b>	<b>15,782,110.02</b>	<b>77%</b>	<b>4,310,623.89</b>	<b>27%</b>

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**Maintenance Expenses:**

- 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 Amount	% to Total	Budget Amount	% to Total	Variance Amount	% to Budget	Actual Amount	% to Total	Budget Amount	% to Total	Variance Amount	% to Budget
	226,398.84	5%	547,506.32	11%	321,107.48	59%	1,010,091.65	5%	2,190,025.27	11%	1,179,933.62	54%
	36,007.50	1%	97,945.83	2%	61,938.33	63%	120,540.50	1%	391,783.33	2%	271,242.83	69%
	5,740.00	0%	11,333.33	0%	5,593.33	49%	35,728.00	0%	45,333.33	0%	9,605.33	21%
	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%
	3,982.01	0%	27,200.00	1%	23,217.99	85%	42,309.50	0%	108,800.00	1%	66,490.50	61%
	82,210.62	2%	126,933.33	2%	44,722.71	35%	461,822.25	2%	507,733.33	2%	45,911.08	9%
	-	0%	1,000.00	0%	1,000.00	0%	3,171.50	0%	4,000.00	0%	828.50	21%
	-	0%	700.00	0%	700.00	100%	3,170.00	0%	2,800.00	0%	(370.00)	-13%
<b>Total Maintenance Expenses</b>	<b>354,338.97</b>	<b>7%</b>	<b>812,618.82</b>	<b>16%</b>	<b>458,279.85</b>	<b>56%</b>	<b>1,676,833.40</b>	<b>9%</b>	<b>3,250,475.27</b>	<b>16%</b>	<b>1,573,641.87</b>	<b>48%</b>
<b>Total Operation and Maintenance Expenses</b>	<b>2,688,392.87</b>	<b>54%</b>	<b>4,623,433.06</b>	<b>89%</b>	<b>1,935,040.19</b>	<b>42%</b>	<b>13,148,319.53</b>	<b>67%</b>	<b>19,032,585.29</b>	<b>93%</b>	<b>5,884,265.76</b>	<b>31%</b>
<b>Utility Operating Income</b>	<b>2,324,942.93</b>	<b>46%</b>	<b>546,433.34</b>	<b>11%</b>	<b>(1,778,509.59)</b>	<b>-325%</b>	<b>6,531,784.77</b>	<b>33%</b>	<b>1,459,286.00</b>	<b>7%</b>	<b>(5,072,498.77)</b>	<b>-348%</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%	-	0%	-	0%	-	0%
<b>Net Income Before Interest &amp; Financial Charges</b>	<b>2,324,942.93</b>	<b>46%</b>	<b>546,433.34</b>	<b>11%</b>	<b>(1,778,509.59)</b>	<b>-325%</b>	<b>6,531,784.77</b>	<b>33%</b>	<b>1,459,286.00</b>	<b>7%</b>	<b>(5,072,498.77)</b>	<b>-348%</b>
991 Bank Charge	-	0%	525.00	0%	525.00	0%	100.00	0%	2,100.00	0%	2,000.00	0%
995 Documentary Stamp Expense	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%
996 Interest Expenses	90,476.01	2%	-	0%	(90,476.01)	0%	357,874.86	2%	-	0%	(357,874.86)	0%
<b>NET INCOME FOR THE PERIOD</b>	<b>2,234,466.92</b>	<b>45%</b>	<b>545,908.34</b>	<b>11%</b>	<b>(1,688,558.58)</b>	<b>-309%</b>	<b>6,173,809.91</b>	<b>31%</b>	<b>1,457,186.00</b>	<b>7%</b>	<b>(4,716,623.91)</b>	<b>-324%</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, 2017

	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	112.64	0%	-	0%	112.64	0%	3,749.15	0%	-	0%	3,749.15	0%
576 Generation, Transmission and Distribution Income	4,418,189.60	95%	4,757,805.10	91%	(339,615.50)	-7%	23,102,548.83	95%	23,444,831.00	91%	(342,282.17)	-1%
662 Less: Discounts	(4,579.09)	0%	-	0%	(4,579.09)	0%	(25,614.83)	0%	-	0%	(25,614.83)	0%
612 Interest Income	7,405.45	0%	3,577.95	0%	3,827.50	0%	23,201.00	0%	17,889.73	0%	5,311.27	0%
618 Other Business and Service Income	68,903.56	1%	301,666.67	6%	(232,763.11)	-77%	436,178.31	2%	1,508,333.33	6%	(1,072,155.02)	-71%
619 Fines and Penalties-Service Income	147,715.72	3%	145,966.73	3%	1,748.99	1%	777,789.72	3%	729,833.67	3%	47,956.05	7%
<b>Total Business and Service Income</b>	<b>4,637,747.88</b>	<b>100%</b>	<b>5,209,016.45</b>	<b>100%</b>	<b>(571,268.57)</b>	<b>-11%</b>	<b>24,317,852.18</b>	<b>100%</b>	<b>25,700,887.74</b>	<b>100%</b>	<b>(1,383,035.56)</b>	<b>-5%</b>
<b>Less: Operating Expenses</b>												
<b>Operation Expenses</b>												
<b>Personal Services</b>												
701 Salaries and Wages	931,802.68	20%	1,190,252.26	23%	258,449.58	22%	4,564,006.77	19%	5,951,261.30	23%	1,387,254.53	23%
706 Salaries and Wages- Others	271,116.56	6%	512,943.23	10%	241,826.67	47%	1,018,566.61	4%	2,564,716.17	10%	1,546,149.56	60%
707 Personnel Economic Relief Allowance (PERA)	92,000.00	2%	149,000.00	3%	57,000.00	38%	460,000.00	2%	745,000.00	3%	285,000.00	38%
709 Productivity Incentive Bonus	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%
710 Representation Allowance	23,500.00	1%	23,500.00	0%	-	0%	117,500.00	0%	117,500.00	0%	-	0%
711 Transportation Allowance	23,500.00	1%	23,500.00	0%	-	0%	117,500.00	0%	117,500.00	0%	-	0%
712 Clothing and Uniform Allowance	-	0%	-	0%	-	0%	230,000.00	1%	230,000.00	1%	-	0%
713 Honoraria (Directors' Fee & Remunerations, etc)	29,400.00	1%	73,500.00	1%	44,100.00	60%	139,650.00	1%	367,500.00	1%	227,850.00	62%
714 Year-End Bonus	978,102.00	21%	-	0%	(978,102.00)	0%	978,102.00	4%	-	0%	(978,102.00)	0%
719 Rice Allowance	33,600.00	1%	33,600.00	1%	-	0%	168,000.00	1%	168,000.00	1%	-	0%
721 Life and Retirement Insurance Contributions	117,350.71	3%	184,210.68	4%	66,859.97	0%	586,310.83	2%	921,053.40	4%	334,742.57	36%
721-A Life and Retirement (Extra Hazard Pay)	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%
722 PAG-IBIG Contributions	4,600.00	0%	8,500.00	0%	3,900.00	46%	23,000.00	0%	42,500.00	0%	19,500.00	46%
723 PHILHEALTH Contributions	10,587.50	0%	17,275.00	0%	6,687.50	39%	52,887.50	0%	86,375.00	0%	33,487.50	39%
724 ECC Contributions	4,600.00	0%	8,500.00	0%	3,900.00	46%	23,000.00	0%	42,500.00	0%	19,500.00	46%
725 Provident Fund Contributions	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%
737 Vacation and Sick Leave Benefits	-	0%	-	0%	-	0%	308,853.07	1%	308,853.07	1%	-	0%
749 Other Personnel Benefits	-	0%	34,791.67	1%	34,791.67	0%	11,800.00	0%	173,958.33	1%	162,158.33	0%
<b>Total Personal Services</b>	<b>2,520,159.45</b>	<b>54%</b>	<b>2,259,572.84</b>	<b>43%</b>	<b>(260,586.61)</b>	<b>-12%</b>	<b>8,799,176.78</b>	<b>36%</b>	<b>11,836,717.27</b>	<b>46%</b>	<b>3,037,540.49</b>	<b>26%</b>
<b>Other Operation Expenses</b>												
751 Office Supplies Expense	41,378.83	1%	91,761.65	2%	50,382.82	55%	237,787.14	1%	458,808.24	2%	221,021.10	48%
757 Fuel, Oil and Lubricants Expenses	21,117.35	0%	35,000.00	1%	13,882.65	40%	120,163.27	0%	175,000.00	1%	54,836.73	31%
759 Maintenance Supply Expenses	5,662.45	0%	14,192.83	0%	8,530.38	0%	19,786.69	0%	70,964.17	0%	51,177.48	0%
765 Other Supplies Expenses	180.00	0%	8,281.08	0%	8,101.08	0%	2,532.30	0%	41,405.42	0%	38,873.12	0%
766 Travel Expenses	122,644.73	3%	100,000.00	2%	(22,644.73)	-23%	471,920.11	2%	500,000.00	2%	28,079.89	6%
767 Training and Scholarship Expenses	45,515.90	1%	50,214.17	1%	4,698.27	9%	139,215.90	1%	251,070.83	1%	111,854.93	45%
768 Water	1,433.50	0%	3,000.00	0%	1,566.50	52%	7,082.00	0%	15,000.00	0%	7,918.00	53%
769 Electricity	36,637.09	1%	50,000.00	1%	13,362.91	27%	163,153.12	1%	250,000.00	1%	86,846.88	35%

*J. V.*

*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
772 Postage and Deliveries	3,302.00	0%	4,000.00	0%	698.00	17%	7,738.40	0%	20,000.00	0%	12,261.60	61%
773 Telephone Expenses-Landline	4,904.44	0%	8,000.00	0%	3,095.56	39%	22,315.52	0%	40,000.00	0%	17,684.48	44%
774 Telephone Expenses-Mobile	20,256.18	0%	18,800.00	0%	(1,456.18)	-8%	63,540.91	0%	94,000.00	0%	30,459.09	32%
775 Internet Expenses	-	0%	625.00	0%	625.00	100%	6,720.00	0%	3,125.00	0%	(3,595.00)	-115%
776 Cable, Satellite, Telegraph and Radio Exp.	-	0%	350.00	0%	350.00	100%	-	0%	1,750.00	0%	1,750.00	100%
777 Printing Expenses	-	0%	3,608.33	0%	3,608.33	100%	1,163.52	0%	18,041.67	0%	16,878.15	94%
778 Advertising, promotional and Marketing Exps.	1,800.00	0%	4,833.33	0%	3,033.33	63%	23,740.00	0%	24,166.67	0%	426.67	2%
779 Taxes, Duties and Licenses	98,042.64	2%	111,250.00	2%	13,207.36	12%	521,798.66	2%	556,250.00	2%	34,451.34	6%
781 Insurance Premium	609,515.30	13%	76,250.00	1%	(533,265.30)	-699%	674,547.56	3%	381,250.00	1%	(293,297.56)	-77%
782 Representation Expenses	33,167.60	1%	24,050.00	0%	(9,117.60)	-38%	146,597.15	1%	120,250.00	0%	(26,347.15)	-22%
783 Awards and Rewards	-		-		-		-		-		-	#DIV/0!
787 Survey Expenses	180.00	0%	24,166.67	0%	23,986.67	99%	180.00	0%	120,833.33	0%	120,653.33	100%
788 Research, Exploration and Development Exp.	9,875.00	0%	12,500.00	0%	2,625.00	21%	33,350.00	0%	62,500.00	0%	29,150.00	47%
792 Generation, Transmission and Distribution Exp.	1,534,238.15	33%	784,325.00	15%	(749,913.15)	-96%	3,199,270.65	13%	3,921,625.00	15%	722,354.35	18%
795 Extraordinary and Miscellaneous Expenses	-	0%	8,200.00	0%	8,200.00	100%	32,800.00	0%	41,000.00	0%	8,200.00	20%
796 Membership Dues and Cont to Organization	9,202.00	0%	6,416.67	0%	(2,785.33)		9,202.00	0%	32,083.33	0%	22,881.33	71%
797 Cultural and Athletics Expenses	2,500.00	0%	15,833.33	0%	13,333.33		7,000.00	0%	79,166.67	0%	72,166.67	
842 Legal Services	-	0%	14,500.00	0%	14,500.00	100%	16,931.47	0%	72,500.00	0%	55,568.53	77%
843 Auditing Services	-	0%	6,250.00	0%	6,250.00	0%	16,884.00	0%	31,250.00	0%	14,366.00	0%
846 Security Services	27,000.00	1%	27,000.00	1%	-	0%	135,000.00	1%	135,000.00	1%	-	0%
849 Other Professional Services	-	0%	3,000.00	0%	3,000.00	100%	-	0%	15,000.00	0%	15,000.00	100%
850 Reforestation Expense	-	0%	16,666.67				-	0%	83,333.33			
901 Doubtful Account Expenses	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%
902 Depreciation Land Improvement	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%
903 Depreciation-Plant (UPIS)	236,229.90	5%	-	0%	-	0%	1,151,624.44	5%	-	0%	-	0%
904 Depreciation-Building and Other Structure	15,523.47	0%	-	0%	-	0%	77,551.61	0%	-	0%	-	0%
907 Depreciation-Office Equipment	28,082.38	1%	-	0%	-	0%	140,682.63	1%	-	0%	-	0%
908 Depreciation-Laboratory Equipment	2,479.71	0%	-	0%	-	0%	12,707.44	0%	-	0%	-	0%
914 Depreciation-Land Transportation Equipment	8,160.08	0%	-	0%	-	0%	52,173.82	0%	-	0%	-	0%
925 Depreciation-Other Machinery and Equipment	148,777.13	3%	-	0%	-	0%	739,028.32	3%	-	0%	-	0%
926 Depreciation-Furniture and Fixture	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%
989 Other Maintenance and Operation Expenses	1,170.00	0%	28,166.67	1%	26,996.67	0%	7,256.00	0%	140,833.33	1%	113,836.67	0%
<b>Total Other Operation Expenses</b>	<b>3,068,975.83</b>	<b>66%</b>	<b>1,551,241.40</b>	<b>30%</b>	<b>(1,517,734.43)</b>	<b>-98%</b>	<b>8,261,444.63</b>	<b>34%</b>	<b>7,756,206.99</b>	<b>30%</b>	<b>(505,237.64)</b>	<b>-7%</b>
<b>Total Operation Expenses</b>	<b>5,589,135.28</b>	<b>121%</b>	<b>3,810,814.24</b>	<b>73%</b>	<b>(1,778,321.04)</b>	<b>-47%</b>	<b>17,060,621.41</b>	<b>70%</b>	<b>19,592,924.26</b>	<b>76%</b>	<b>2,532,302.85</b>	<b>13%</b>

*JL V*

*JL V*

**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**

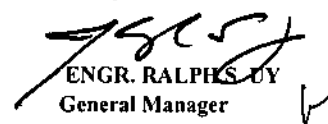
CURRENT MONTH						YEAR TO DATE					
Actual	% to	Budget	% to	Variance	% to	Actual	% to	Budget	% to	Variance	% to
Amount	Total	Amount	Total	Amount	Budget	Amount	Total	Amount	Total	Amount	Budget
-	0%	-	0%	-	0%	-	0%	-	0%	-	0%
335,426.75	7%	547,506.32	11%	212,079.57	39%	1,345,518.40	6%	2,737,531.58	11%	1,392,013.18	51%
31,229.00	1%	97,945.83	2%	66,716.83	68%	151,769.50	1%	489,729.17	2%	337,959.67	69%
7,316.00	0%	11,333.33	0%	4,017.33	35%	43,044.00	0%	56,666.67	0%	13,622.67	24%
-	0%	-	0%	-	0%	-	0%	-	0%	-	0%
19,870.00	0%	27,200.00	1%	7,330.00	27%	62,179.50	0%	136,000.00	1%	73,820.50	54%
133,757.87	3%	126,933.33	2%	(6,824.54)	-5%	595,580.12	2%	634,666.67	2%	39,086.55	6%
-	0%	1,000.00	0%	1,000.00	0%	3,171.50	0%	5,000.00	0%	1,828.50	37%
760.00	0%	700.00	0%	(60.00)	-9%	3,930.00	0%	3,500.00	0%	(430.00)	-12%
<b>528,359.62</b>	<b>11%</b>	<b>812,618.82</b>	<b>16%</b>	<b>284,259.20</b>	<b>35%</b>	<b>2,205,193.02</b>	<b>9%</b>	<b>4,063,094.08</b>	<b>16%</b>	<b>1,857,901.06</b>	<b>46%</b>
<b>6,117,494.90</b>	<b>132%</b>	<b>4,623,433.06</b>	<b>89%</b>	<b>(1,494,061.85)</b>	<b>-32%</b>	<b>19,265,814.43</b>	<b>79%</b>	<b>23,656,018.35</b>	<b>92%</b>	<b>4,390,203.92</b>	<b>19%</b>
<b>(1,479,747.02)</b>	<b>-32%</b>	<b>585,583.39</b>	<b>11%</b>	<b>2,065,330.41</b>	<b>353%</b>	<b>5,052,037.75</b>	<b>21%</b>	<b>2,044,869.39</b>	<b>8%</b>	<b>(3,007,168.36)</b>	<b>-147%</b>
-	0%	-	0%	-	0%	-	0%	-	0%	-	0%
-	0%	-	0%	-	0%	-	0%	-	0%	-	0%
<b>(1,479,747.02)</b>	<b>-32%</b>	<b>585,583.39</b>	<b>11%</b>	<b>2,065,330.41</b>	<b>353%</b>	<b>5,052,037.75</b>	<b>21%</b>	<b>2,044,869.39</b>	<b>8%</b>	<b>(3,007,168.36)</b>	<b>-147%</b>
-	0%	525.00	0%	525.00	0%	100.00	0%	2,625.00	0%	2,525.00	0%
-	0%	-	0%	-	0%	-	0%	-	0%	-	0%
86,782.58	2%	-	0%	(86,782.58)	0%	444,657.44	2%	-	0%	(444,657.44)	0%
<b>(1,566,529.60)</b>	<b>-34%</b>	<b>585,058.39</b>	<b>11%</b>	<b>2,151,587.99</b>	<b>368%</b>	<b>4,607,280.31</b>	<b>19%</b>	<b>2,042,244.39</b>	<b>8%</b>	<b>(2,565,035.92)</b>	<b>-126%</b>

Prepared by:



JESSAMINE Q. COSTO  
Senior Corporate Accountant

Noted by:



ENGR. RALPHS UY  
General Manager

**CATRALOGAN WATER DISTRICT**  
**INCOME STATEMENT**  
For the Period Ended June 30, 2017

	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	105.00	0%	-	0%	105.00	0%	3,854.15	0%	-	0%	3,854.15	0%
576 Generation, Transmission and Distribution Income	4,301,764.85	95%	4,796,955.15	91%	(495,190.30)	-10%	27,404,313.68	95%	28,241,786.15	91%	(837,472.47)	-3%
662 Less: Discounts	(4,685.84)	0%	-	0%	(4,685.84)	0%	(30,300.67)	0%	-	0%	(30,300.67)	0%
612 Interest Income	11,601.22	0%	3,577.95	0%	8,023.27	0%	34,802.22	0%	21,467.68	0%	13,334.54	0%
618 Other Business and Service Income	70,865.08	2%	301,666.67	6%	(230,801.59)	-77%	507,043.39	2%	1,810,000.00	6%	(1,302,956.61)	-72%
619 Fines and Penalties-Service Income	132,334.22	3%	145,966.73	3%	(13,632.51)	-9%	910,123.94	3%	875,800.41	3%	34,323.53	4%
<b>Total Business and Service Income</b>	<b>4,511,984.53</b>	<b>100%</b>	<b>5,248,166.50</b>	<b>100%</b>	<b>(736,181.97)</b>	<b>-14%</b>	<b>28,829,836.71</b>	<b>100%</b>	<b>30,949,054.24</b>	<b>100%</b>	<b>(2,119,217.52)</b>	<b>-7%</b>

**Less: Operating Expenses**

**Operation Expenses**

**Personal Services**

701 Salaries and Wages	981,425.00	22%	1,190,252.26	23%	208,827.26	18%	5,545,431.77	19%	7,141,513.56	23%	1,596,081.79	22%
706 Salaries and Wages- Others	195,373.07	4%	512,943.23	10%	317,570.16	62%	1,213,939.68	4%	3,077,659.40	10%	1,863,719.72	61%
707 Personnel Economic Relief Allowance (PERA)	92,000.00	2%	149,000.00	3%	57,000.00	38%	552,000.00	2%	894,000.00	3%	342,000.00	38%
710 Representation Allowance	23,500.00	1%	23,500.00	0%	-	0%	141,000.00	0%	141,000.00	0%	-	0%
711 Transportation Allowance	23,500.00	1%	23,500.00	0%	-	0%	141,000.00	0%	141,000.00	0%	-	0%
712 Clothing and Uniform Allowance	-	0%	-	0%	-	0%	230,000.00	1%	230,000.00	1%	-	0%
713 Honoraria (Directors' Fee & Remunerations, etc)	25,725.00	1%	73,500.00	1%	47,775.00	65%	165,375.00	1%	441,000.00	1%	275,625.00	63%
714 Year-End Bonus	-	0%	-	0%	-	0%	978,102.00	3%	1,632,184.50	5%	654,082.50	0%
719 Rice Allowance	33,600.00	1%	33,600.00	1%	-	0%	201,600.00	1%	201,600.00	1%	-	0%
721 Life and Retirement Insurance Contributions	117,353.76	3%	184,210.68	4%	66,856.92	0%	703,664.59	2%	1,105,264.08	4%	401,599.49	36%
722 PAG-IBIG Contributions	4,600.00	0%	8,500.00	0%	3,900.00	46%	27,600.00	0%	51,000.00	0%	23,400.00	46%
723 PHILHEALTH Contributions	10,587.50	0%	17,275.00	0%	6,687.50	39%	63,475.00	0%	103,650.00	0%	40,175.00	39%
724 ECC Contributions	4,600.00	0%	8,500.00	0%	3,900.00	46%	27,600.00	0%	51,000.00	0%	23,400.00	46%
737 Vacation and Sick Leave Benefits	-	0%	-	0%	-	0%	308,853.07	1%	308,853.07	1%	-	0%
749 Other Personnel Benefits	-	0%	-	0%	-	0%	11,800.00	0%	208,750.00	1%	196,950.00	0%
<b>Total Personal Services</b>	<b>1,512,264.33</b>	<b>34%</b>	<b>2,224,781.17</b>	<b>42%</b>	<b>712,516.84</b>	<b>32%</b>	<b>10,311,441.11</b>	<b>36%</b>	<b>15,728,474.61</b>	<b>51%</b>	<b>5,417,033.50</b>	<b>34%</b>

**Other Operation Expenses**

751 Office Supplies Expense	58,124.29	1%	91,761.65	2%	33,637.36	37%	295,911.43	1%	550,569.89	2%	254,658.46	46%
757 Fuel, Oil and Lubricants Expenses	33,012.72	1%	35,000.00	1%	1,987.28	6%	153,175.99	1%	210,000.00	1%	56,824.01	27%
759 Maintenance Supply Expenses	1,269.00	0%	14,192.83	0%	12,923.83	0%	21,055.69	0%	85,157.00	0%	64,101.31	0%
765 Other Supplies Expenses	-	0%	8,281.08	0%	8,281.08	0%	2,532.30	0%	49,686.50	0%	47,154.20	0%
766 Travel Expenses	32,076.97	1%	100,000.00	2%	67,923.03	68%	503,997.08	2%	600,000.00	2%	96,002.92	16%
767 Training and Scholarship Expenses	5,763.00	0%	50,214.17	1%	44,451.17	89%	144,978.90	1%	301,285.00	1%	156,306.10	52%
768 Water	1,690.00	0%	3,000.00	0%	1,310.00	44%	8,772.00	0%	18,000.00	0%	9,228.00	51%
769 Electricity	-	0%	50,000.00	1%	50,000.00	100%	163,153.12	1%	300,000.00	1%	136,846.88	46%

*J. J. J.*      *J. J. J.*



	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													
773 Telephone Expenses-Landline	4,650.41	0%	8,000.00	0%	3,349.59	42%	26,965.93	0%	48,000.00	0%	21,034.07	44%	
774 Telephone Expenses-Mobile	11,544.02	0%	18,800.00	0%	7,255.98	39%	75,084.93	0%	112,800.00	0%	37,715.07	33%	
775 Internet Expenses	-	0%	625.00	0%	625.00	100%	6,720.00	0%	3,750.00	0%	(2,970.00)	-79%	
776 Cable, Satellite, Telegraph and Radio Exp.	-	0%	350.00	0%	350.00	100%	-	0%	2,100.00	0%	2,100.00	100%	
777 Printing Expenses	4,895.00	0%	3,608.33	0%	(1,286.67)	-36%	6,058.52	0%	21,650.00	0%	15,591.48	72%	
778 Advertising, promotional and Marketing Exps.	1,500.00	0%	4,833.33	0%	3,333.33	69%	25,240.00	0%	29,000.00	0%	3,760.00	13%	
779 Taxes, Duties and Licenses	99,975.50	2%	111,250.00	2%	11,274.50	10%	621,774.16	2%	667,500.00	2%	45,725.84	7%	
781 Insurance Premium	4,659.91	0%	76,250.00	1%	71,590.09	94%	679,207.47	2%	457,500.00	1%	(221,707.47)	-48%	
782 Representation Expenses	20,851.55	0%	24,050.00	0%	3,198.45	13%	167,448.70	1%	144,300.00	0%	(23,148.70)	-16%	
787 Survey Expenses	-	0%	24,166.67	0%	24,166.67	100%	180.00	0%	145,000.00	0%	144,820.00	100%	
788 Research, Exploration and Development Exp.	5,850.00	0%	12,500.00	0%	6,650.00	53%	39,200.00	0%	75,000.00	0%	35,800.00	48%	
792 Generation, Transmission and Distribution Exp.	55,037.48	1%	784,325.00	15%	729,287.52	93%	3,254,308.13	11%	4,705,950.00	15%	1,451,641.87	31%	
795 Extraordinary and Miscellaneous Expenses	8,200.00	0%	8,200.00	0%	-	0%	41,000.00	0%	49,200.00	0%	8,200.00	17%	
796 Membership Dues and Cont to Organization	-	0%	6,416.67	0%	6,416.67		9,202.00	0%	38,500.00	0%	29,298.00	76%	
797 Cultural and Athletics Expenses	16,200.00	0%	15,833.33	0%	(366.67)		23,200.00	0%	95,000.00	0%	71,800.00		
842 Legal Services	7,246.00	0%	14,500.00	0%	7,254.00	50%	24,177.47	0%	87,000.00	0%	62,822.53	72%	
843 Auditing Services	-	0%	6,250.00	0%	6,250.00	0%	16,884.00	0%	37,500.00	0%	20,616.00	0%	
846 Security Services	27,000.00	1%	27,000.00	1%	-	0%	162,000.00	1%	162,000.00	1%	-	0%	
903 Depreciation-Plant (UPIS)	236,229.90	5%	-	0%	-	0%	1,387,854.34	5%	-	0%	-	0%	
904 Depreciation-Building and Other Structure	15,523.47	0%	-	0%	-	0%	93,075.08	0%	-	0%	-	0%	
907 Depreciation-Office Equipment	26,457.42	1%	-	0%	-	0%	167,140.05	1%	-	0%	-	0%	
908 Depreciation-Laboratory Equipment	2,418.64	0%	-	0%	-	0%	15,126.08	0%	-	0%	-	0%	
914 Depreciation-Land Transportation Equipment	8,160.08	0%	-	0%	-	0%	60,333.90	0%	-	0%	-	0%	
925 Depreciation-Other Machinery and Equipment	170,591.05	4%	-	0%	-	0%	909,619.37	3%	-	0%	-	0%	
926 Depreciation-Furniture and Fixture	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	
989 Other Maintenance and Operation Expenses	31,016.42	1%	28,166.67	1%	(2,849.75)	0%	38,272.42	0%	169,000.00	1%	171,849.75	0%	
<b>Total Other Operation Expenses</b>	<b>979,991.74</b>	<b>20%</b>	<b>1,527,574.73</b>	<b>29%</b>	<b>547,582.99</b>	<b>36%</b>	<b>9,241,436.37</b>	<b>32%</b>	<b>9,165,448.39</b>	<b>30%</b>	<b>(75,987.98)</b>	<b>-1%</b>	
<b>Total Operation Expenses</b>	<b>2,492,256.07</b>	<b>53%</b>	<b>3,752,355.91</b>	<b>71%</b>	<b>1,260,099.84</b>	<b>34%</b>	<b>19,552,877.48</b>	<b>67%</b>	<b>24,893,923.00</b>	<b>80%</b>	<b>5,341,045.52</b>	<b>21%</b>	

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	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>Maintenance Expenses:</b>												
802 Repairs and Maintenance-Land Improvement	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%
803 Repairs and Maintenance-Plant (UPIS)	220,532.45	5%	547,506.32	10%	326,973.87	60%	1,566,050.85	5%	3,285,037.90	11%	1,718,987.05	52%
804 Repairs and Maintenance-Bldg & Other Structure	11,855.00	0%	97,945.83	2%	86,090.83	88%	163,624.50	1%	587,675.00	2%	424,050.50	72%
807 Repairs and Maintenance-Office Equipment	42,815.00	1%	11,333.33	0%	(31,481.67)	-278%	85,859.00	0%	68,000.00	0%	(17,859.00)	-26%
808 Repairs and Maintenance-Laboratory Equipment	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%
814 Repairs and Maintenance-Land Transport Equip't	18,070.12	0%	27,200.00	1%	9,129.88	34%	80,249.62	0%	163,200.00	1%	82,950.38	51%
825 Repairs and Maintenance-Other Mach. & Equip't.	118,095.45	3%	126,933.33	2%	8,837.88	7%	713,675.57	2%	761,600.00	2%	47,924.43	6%
826 Repairs and Maintenance-Furniture and Fixtures	-	0%	1,000.00	0%	1,000.00	0%	3,171.50	0%	6,000.00	0%	2,828.50	47%
827 Restorations and Maintenance - Books	200.00	0%	700.00	0%	500.00	71%	4,130.00	0%	4,200.00	0%	70.00	2%
<b>Total Maintenance Expenses</b>	<b>411,568.02</b>	<b>9%</b>	<b>812,618.82</b>	<b>15%</b>	<b>401,050.80</b>	<b>49%</b>	<b>2,616,761.04</b>	<b>9%</b>	<b>4,875,712.90</b>	<b>16%</b>	<b>2,258,951.86</b>	<b>46%</b>
<b>Total Operation and Maintenance Expenses</b>	<b>2,903,824.09</b>	<b>62%</b>	<b>4,564,974.72</b>	<b>87%</b>	<b>1,661,150.63</b>	<b>36%</b>	<b>22,169,638.52</b>	<b>77%</b>	<b>29,769,635.90</b>	<b>96%</b>	<b>7,599,997.38</b>	<b>26%</b>
<b>Utility Operating Income</b>	<b>1,608,160.44</b>	<b>38%</b>	<b>683,191.78</b>	<b>13%</b>	<b>(924,968.66)</b>	<b>-135%</b>	<b>6,660,198.19</b>	<b>23%</b>	<b>1,179,418.34</b>	<b>4%</b>	<b>(5,480,779.86)</b>	<b>-465%</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%	-	0%	-	0%	-	0%
<b>Net Income Before Interest &amp; Financial Charges</b>	<b>1,608,160.44</b>	<b>38%</b>	<b>683,191.78</b>	<b>13%</b>	<b>(924,968.66)</b>	<b>-135%</b>	<b>6,660,198.19</b>	<b>23%</b>	<b>1,179,418.34</b>	<b>4%</b>	<b>(5,480,779.86)</b>	<b>-465%</b>
991 Bank Charge	50.00	0%	525.00	0%	475.00	0%	150.00	0%	3,150.00	0%	3,000.00	0%
995 Documentary Stamp Expense	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%
996 Interest Expenses	88,874.66	2%	-	0%	(88,874.66)	0%	533,532.10	2%	-	0%	(533,532.10)	0%
<b>NET INCOME FOR THE PERIOD</b>	<b>1,607,221.69</b>	<b>36%</b>	<b>682,666.78</b>	<b>13%</b>	<b>(924,554.91)</b>	<b>-135%</b>	<b>6,214,502.00</b>	<b>21%</b>	<b>1,176,268.34</b>	<b>4%</b>	<b>(5,038,233.67)</b>	<b>-428%</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 July 31, 2017**

	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	1,688.71	0%	-	0%	1,688.71	0%	5,542.86	0%	-	0%	5,542.86	0%
576 Generation, Transmission and Distribution Income	4,549,213.01	96%	4,890,990.45	92%	(341,777.44)	-7%	31,953,526.69	95%	33,132,776.60	91%	(1,179,249.91)	-4%
662 Less: Discounts	(4,835.90)	0%	-	0%	(4,835.90)	0%	(35,136.57)	0%	-	0%	(35,136.57)	0%
612 Interest Income	8,909.60	0%	3,577.95	0%	5,331.65	0%	43,711.82	0%	25,045.63	0%	18,666.19	0%
618 Other Business and Service Income	25,872.18	1%	301,666.67	6%	(275,794.49)	-91%	532,915.57	2%	2,111,666.67	6%	(1,578,751.10)	-75%
619 Fines and Penalties-Service Income	163,256.22	3%	145,966.73	3%	17,289.49	12%	1,073,380.16	3%	1,021,767.14	3%	51,613.02	5%
<b>Total Business and Service Income</b>	<b>4,744,103.82</b>	<b>100%</b>	<b>5,342,201.80</b>	<b>100%</b>	<b>(598,097.98)</b>	<b>-11%</b>	<b>33,573,940.53</b>	<b>100%</b>	<b>36,291,256.03</b>	<b>100%</b>	<b>(2,717,315.50)</b>	<b>-7%</b>

**Less: Operating Expenses**

**Operation Expenses**

**Personal Services**

701 Salaries and Wages	883,103.24	19%	1,190,252.26	22%	307,149.02	26%	6,428,535.01	19%	8,331,765.82	23%	1,903,230.81	23%
706 Salaries and Wages- Others	227,236.73	5%	512,943.23	10%	285,706.50	56%	1,441,176.41	4%	3,590,602.63	10%	2,149,426.22	60%
707 Personnel Economic Relief Allowance (PERA)	92,000.00	2%	149,000.00	3%	57,000.00	38%	644,000.00	2%	1,043,000.00	3%	399,000.00	38%
709 Productivity Incentive Bonus	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%
710 Representation Allowance	23,500.00	0%	23,500.00	0%	-	0%	164,500.00	0%	164,500.00	0%	-	0%
711 Transportation Allowance	23,500.00	0%	23,500.00	0%	-	0%	164,500.00	0%	164,500.00	0%	-	0%
712 Clothing and Uniform Allowance	-	0%	-	0%	-	0%	230,000.00	1%	230,000.00	1%	-	0%
713 Honoraria (Directors' Fee & Remunerations, etc)	67,400.00	1%	73,500.00	1%	6,100.00	8%	232,775.00	1%	514,500.00	1%	281,725.00	55%
714 Year-End Bonus	-	0%	-	0%	-	0%	978,102.00	3%	1,632,184.50	4%	654,082.50	0%
715 Medical Allowance	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%
716 Cultural, Sports and Athletics	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%
717 Year-End Financial Assistance	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%
718 Performance Bonus	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%
719 Rice Allowance	33,600.00	1%	33,600.00	1%	-	0%	235,200.00	1%	235,200.00	1%	-	0%
721 Life and Retirement Insurance Contributions	117,353.76	2%	184,210.68	3%	66,856.92	0%	821,018.35	2%	1,289,474.76	4%	468,456.41	36%
721-A Life and Retirement (Extra Hazard Pay)	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%
722 PAG-IBIG Contributions	4,600.00	0%	8,500.00	0%	3,900.00	46%	32,200.00	0%	59,500.00	0%	27,300.00	46%
723 PHILHEALTH Contributions	10,587.50	0%	17,275.00	0%	6,687.50	39%	74,062.50	0%	120,925.00	0%	46,862.50	39%
724 ECC Contributions	4,600.00	0%	8,500.00	0%	3,900.00	46%	32,200.00	0%	59,500.00	0%	27,300.00	46%
725 Provident Fund Contributions	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%
737 Vacation and Sick Leave Benefits	-	0%	-	0%	-	0%	308,853.07	1%	308,853.07	1%	-	0%
749 Other Personnel Benefits	10,000.00	0%	-	0%	(10,000.00)	0%	21,800.00	0%	208,750.00	1%	186,950.00	0%
<b>Total Personal Services</b>	<b>1,497,481.23</b>	<b>32%</b>	<b>2,224,781.17</b>	<b>42%</b>	<b>727,299.94</b>	<b>33%</b>	<b>11,808,922.34</b>	<b>35%</b>	<b>17,953,255.78</b>	<b>49%</b>	<b>6,144,333.44</b>	<b>34%</b>

**Other Operation Expenses**

751 Office Supplies Expense	25,036.88	1%	91,761.65	2%	66,724.77	73%	320,948.31	1%	642,331.54	2%	321,383.23	50%
757 Fuel, Oil and Lubricants Expenses	30,328.16	1%	35,000.00	1%	4,671.84	13%	183,504.15	1%	245,000.00	1%	61,495.85	25%
759 Maintenance Supply Expenses	465.00	0%	14,192.83	0%	13,727.83	0%	21,520.69	0%	99,349.83	0%	77,829.14	0%
765 Other Supplies Expenses	1,985.00	0%	8,281.08	0%	6,296.08	0%	4,517.30	0%	57,967.58	0%	53,450.28	0%
766 Travel Expenses	102,996.31	2%	100,000.00	2%	(2,996.31)	-3%	606,993.39	2%	700,000.00	2%	93,006.61	13%
767 Training and Scholarship Expenses	59,950.00	1%	50,214.17	1%	(9,735.83)	-19%	204,928.90	1%	351,499.17	1%	146,570.27	42%
768 Water	2,146.00	0%	3,000.00	0%	854.00	28%	10,918.00	0%	21,000.00	0%	10,082.00	48%
769 Electricity	73,582.29	2%	50,000.00	1%	(23,582.29)	-47%	236,735.41	1%	350,000.00	1%	113,264.59	32%

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	% to	Budget	% to	Variance	% to		% to	Budget	% to	Variance	% to	
	Total	Amount	Total	Amount	Budget		Total	Amount	Total	Amount	Budget	
772 Postage and Deliveries	4,444.80	17%	4,000.00	3%	(444.80)	-11%	14,246.20	3%	28,000.00	3%	13,753.80	49%
773 Telephone Expenses-Landline	4,390.10	0%	8,000.00	0%	3,609.90	45%	31,356.03	0%	56,000.00	0%	24,643.97	44%
774 Telephone Expenses-Mobile	9,960.31	0%	18,800.00	0%	8,839.69	47%	85,045.24	0%	131,600.00	0%	46,554.76	35%
775 Internet Expenses	-	0%	625.00	0%	625.00	100%	6,720.00	0%	4,375.00	0%	(2,345.00)	-54%
776 Cable, Satellite, Telegraph and Radio Exp.	-	0%	350.00	0%	350.00	100%	-	0%	2,450.00	0%	2,450.00	100%
777 Printing Expenses	790.00	0%	3,608.33	0%	2,818.33	78%	6,848.52	0%	25,258.33	0%	18,409.81	73%
778 Advertising, promotional and Marketing Exps.	1,800.00	0%	4,833.33	0%	3,033.33	63%	27,040.00	0%	33,833.33	0%	6,793.33	20%
779 Taxes, Duties and Licenses	91,819.39	2%	111,250.00	2%	19,430.61	17%	713,593.55	2%	778,750.00	2%	65,156.45	8%
781 Insurance Premium	8,649.59	0%	76,250.00	1%	67,600.41	89%	687,857.06	2%	533,750.00	1%	(154,107.06)	-29%
782 Representation Expenses	14,792.80	0%	24,050.00	0%	9,257.20	38%	182,241.50	1%	168,350.00	0%	(13,891.50)	-8%
783 Awards and Rewards	-		-		-		-		-		-	#DIV/0!
787 Survey Expenses	-	0%	24,166.67	0%	24,166.67	100%	180.00	0%	169,166.67	0%	168,986.67	100%
788 Research, Exploration and Development Exp.	5,550.00	0%	12,500.00	0%	6,950.00	56%	44,750.00	0%	87,500.00	0%	42,750.00	49%
792 Generation, Transmission and Distribution Exp.	730,324.85	15%	784,325.00	15%	54,000.15	7%	3,984,632.98	12%	5,490,275.00	15%	1,505,642.02	27%
795 Extraordinary and Miscellaneous Expenses	8,200.00	0%	8,200.00	0%	-	0%	49,200.00	0%	57,400.00	0%	8,200.00	14%
796 Membership Dues and Cont to Organization	-	0%	6,416.67	0%	6,416.67		9,202.00	0%	44,916.67	0%	35,714.67	80%
797 Cultural and Athletics Expenses	17,475.00	0%	15,833.33	0%	(1,641.67)		40,675.00	0%	110,833.33	0%	70,158.33	
842 Legal Services	700.00	0%	14,500.00	0%	13,800.00	95%	24,877.47	0%	101,500.00	0%	76,622.53	75%
843 Auditing Services	-	0%	6,250.00	0%	6,250.00	0%	16,884.00	0%	43,750.00	0%	26,866.00	0%
846 Security Services	27,000.00	1%	27,000.00	1%	-	0%	189,000.00	1%	189,000.00	1%	-	0%
849 Other Professional Services	-	0%	-	0%	-	#DIV/0!	-	0%	-	0%	-	#DIV/0!
850 Reforestation Expense	-	0%	-		-		-	0%	-		-	
901 Doubtful Account Expenses	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%
902 Depreciation Land Improvement	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%
903 Depreciation-Plant (UPIS)	236,229.90	5%	-	0%	-	0%	1,624,084.24	5%	-	0%	-	0%
904 Depreciation-Building and Other Structure	15,523.47	0%	-	0%	-	0%	108,598.55	0%	-	0%	-	0%
907 Depreciation-Office Equipment	24,182.13	1%	-	0%	-	0%	191,322.18	1%	-	0%	-	0%
908 Depreciation-Laboratory Equipment	2,359.61	0%	-	0%	-	0%	17,485.69	0%	-	0%	-	0%
914 Depreciation-Land Transportation Equipment	7,387.14	0%	-	0%	-	0%	67,721.04	0%	-	0%	-	0%
925 Depreciation-Other Machinery and Equipment	158,145.19	3%	-	0%	-	0%	1,067,764.56	3%	-	0%	-	0%
926 Depreciation-Furniture and Fixture	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%
989 Other Maintenance and Operation Expenses	425.00	0%	28,166.67	1%	27,741.67	0%	38,697.42	0%	197,166.67	1%	169,425.00	0%
<b>Total Other Operation Expenses</b>	<b>1,666,638.92</b>	<b>52%</b>	<b>1,531,574.73</b>	<b>29%</b>	<b>(135,064.19)</b>	<b>-9%</b>	<b>10,820,089.38</b>	<b>35%</b>	<b>10,721,023.12</b>	<b>32%</b>	<b>2,988,865.76</b>	<b>28%</b>
<b>Total Operation Expenses</b>	<b>3,164,120.15</b>	<b>84%</b>	<b>3,756,355.91</b>	<b>70%</b>	<b>592,235.76</b>	<b>16%</b>	<b>22,629,011.72</b>	<b>70%</b>	<b>28,674,278.91</b>	<b>82%</b>	<b>9,133,199.20</b>	<b>32%</b>

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**CATBALOGAN WATER DISTRICT  
INCOME STATEMENT  
For the Period Ended August 31, 2017**

	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	375.00	0%	-	0%	375.00	0%	5,917.86	0%	-	0%	5,917.86	0%
576 Generation, Transmission and Distribution Income	4,582,813.85	96%	4,937,943.65	92%	(355,129.80)	-7%	36,536,340.54	95%	38,070,720.25	91%	(1,534,379.71)	-4%
662 Less: Discounts	(5,170.08)	0%	-	0%	(5,170.08)	0%	(40,306.65)	0%	-	0%	(40,306.65)	0%
612 Interest Income	8,358.69	0%	3,577.95	0%	4,780.74	0%	52,070.51	0%	28,623.57	0%	23,446.94	0%
618 Other Business and Service Income	26,474.00	1%	301,666.67	6%	(275,192.67)	-91%	559,389.57	1%	2,413,333.33	6%	(1,853,943.76)	-77%
619 Fines and Penalties-Service Income	159,964.70	3%	145,966.73	3%	13,997.97	10%	1,233,344.86	3%	1,167,733.87	3%	65,610.99	6%
<b>Total Business and Service Income</b>	<b>4,772,816.16</b>	<b>100%</b>	<b>5,389,155.00</b>	<b>100%</b>	<b>(616,338.84)</b>	<b>-11%</b>	<b>38,346,756.69</b>	<b>100%</b>	<b>41,680,411.03</b>	<b>100%</b>	<b>(3,333,654.34)</b>	<b>-8%</b>

**Less: Operating Expenses**

**Operation Expenses**

**Personal Services**

701 Salaries and Wages	944,277.04	20%	1,190,252.26	22%	245,975.22	21%	7,372,812.05	19%	9,522,018.08	23%	2,149,206.03	23%
706 Salaries and Wages- Others	216,182.34	5%	512,943.23	10%	296,760.89	58%	1,657,358.75	4%	4,103,545.87	10%	2,446,187.12	60%
707 Personnel Economic Relief Allowance (PERA)	92,000.00	2%	149,000.00	3%	57,000.00	38%	736,000.00	2%	1,192,000.00	3%	456,000.00	38%
709 Productivity Incentive Bonus	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%
710 Representation Allowance	23,500.00	0%	23,500.00	0%	-	0%	188,000.00	0%	188,000.00	0%	-	0%
711 Transportation Allowance	23,500.00	0%	23,500.00	0%	-	0%	188,000.00	0%	188,000.00	0%	-	0%
712 Clothing and Uniform Allowance	-	0%	-	0%	-	0%	230,000.00	1%	230,000.00	1%	-	0%
713 Honoraria (Directors' Fee & Remuncrations, etc)	58,100.00	1%	73,500.00	1%	15,400.00	21%	290,875.00	1%	588,000.00	1%	297,125.00	51%
714 Year-End Bonus	-	0%	-	0%	-	0%	978,102.00	3%	1,632,184.50	4%	654,082.50	0%
719 Rice Allowance	33,600.00	1%	33,600.00	1%	-	0%	268,800.00	1%	268,800.00	1%	-	0%
721 Life and Retirement Insurance Contributions	117,874.80	2%	184,210.68	3%	66,335.88	0%	938,893.15	2%	1,473,685.44	4%	534,792.29	36%
722 PAG-IBIG Contributions	4,600.00	0%	8,500.00	0%	3,900.00	46%	36,800.00	0%	68,000.00	0%	31,200.00	46%
723 PHILHEALTH Contributions	10,625.00	0%	17,275.00	0%	6,650.00	38%	84,687.50	0%	138,200.00	0%	53,512.50	39%
724 ECC Contributions	4,600.00	0%	8,500.00	0%	3,900.00	46%	36,800.00	0%	68,000.00	0%	31,200.00	46%
737 Vacation and Sick Leave Benefits	-	0%	-	0%	-	0%	308,853.07	1%	308,853.07	1%	-	0%
749 Other Personnel Benefits	5,000.00	0%	-	0%	(5,000.00)	0%	26,800.00	0%	208,750.00	1%	181,950.00	0%
<b>Total Personal Services</b>	<b>1,533,859.18</b>	<b>32%</b>	<b>2,224,781.17</b>	<b>41%</b>	<b>690,921.99</b>	<b>31%</b>	<b>13,342,781.52</b>	<b>35%</b>	<b>20,178,036.96</b>	<b>48%</b>	<b>6,835,255.44</b>	<b>34%</b>

**Other Operation Expenses**

751 Office Supplies Expense	76,897.98	2%	91,761.65	2%	14,863.67	16%	397,846.29	1%	734,093.19	2%	336,246.90	46%
757 Fuel, Oil and Lubricants Expenses	27,254.34	1%	35,000.00	1%	7,745.66	22%	210,758.49	1%	280,000.00	1%	69,241.51	25%
759 Maintenance Supply Expenses	4,427.46	0%	14,192.83	0%	9,765.37	0%	25,948.15	0%	113,542.67	0%	87,594.52	0%
765 Other Supplies Expenses	-	0%	8,281.08	0%	8,281.08	0%	4,517.30	0%	66,248.67	0%	61,731.37	0%
766 Travel Expenses	216,103.42	5%	100,000.00	2%	(116,103.42)	-116%	823,096.81	2%	800,000.00	2%	(23,096.81)	-3%
767 Training and Scholarship Expenses	84,800.00	2%	50,214.17	1%	(34,585.83)	-69%	289,728.90	1%	401,713.33	1%	111,984.43	28%
768 Water	906.80	0%	3,000.00	0%	2,093.20	70%	11,824.80	0%	24,000.00	0%	12,175.20	51%
769 Electricity	34,294.44	1%	50,000.00	1%	15,705.56	31%	271,029.85	1%	400,000.00	1%	128,970.15	32%

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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	1,358.50	5%	4,000.00	3%	2,641.50	66%	15,604.70	3%	32,000.00	3%	16,395.30	51%
773 Telephone Expenses-Landline	4,523.97	0%	8,000.00	0%	3,476.03	43%	35,880.00	0%	64,000.00	0%	28,120.00	44%
774 Telephone Expenses-Mobile	14,739.26	0%	18,800.00	0%	4,060.74	22%	99,784.50	0%	150,400.00	0%	50,615.50	34%
775 Internet Expenses	-	0%	625.00	0%	625.00	100%	6,720.00	0%	5,000.00	0%	(1,720.00)	-34%
776 Cable, Satellite, Telegraph and Radio Exp.	3,530.00	0%	350.00	0%	(3,180.00)	-909%	3,530.00	0%	2,800.00	0%	(730.00)	-26%
777 Printing Expenses	-	0%	3,608.33	0%	3,608.33	100%	6,848.52	0%	28,866.67	0%	22,018.15	76%
778 Advertising, promotional and Marketing Exps.	1,500.00	0%	4,833.33	0%	3,333.33	69%	28,540.00	0%	38,666.67	0%	10,126.67	26%
779 Taxes, Duties and Licenses	92,632.44	2%	111,250.00	2%	18,617.56	17%	806,225.99	2%	890,000.00	2%	83,774.01	9%
781 Insurance Premium	3,546.87	0%	76,250.00	1%	72,703.13	95%	691,403.93	2%	610,000.00	1%	(81,403.93)	-13%
782 Representation Expenses	16,154.72	0%	24,050.00	0%	7,895.28	33%	198,396.22	1%	192,400.00	0%	(5,996.22)	-3%
787 Survey Expenses	-	0%	24,166.67	0%	24,166.67	100%	180.00	0%	193,333.33	0%	193,153.33	100%
788 Research, Exploration and Development Exp.	8,250.00	0%	12,500.00	0%	4,250.00	34%	53,000.00	0%	100,000.00	0%	47,000.00	47%
792 Generation, Transmission and Distribution Exp.	1,202,928.93	25%	784,325.00	15%	(418,603.93)	-53%	5,187,561.91	14%	6,274,600.00	15%	1,087,038.09	17%
795 Extraordinary and Miscellaneous Expenses	8,200.00	0%	8,200.00	0%	-	0%	57,400.00	0%	65,600.00	0%	8,200.00	13%
796 Membership Dues and Cont to Organization	-	0%	6,416.67	0%	6,416.67		9,202.00	0%	51,333.33	0%	42,131.33	82%
797 Cultural and Athletics Expenses	500.00	0%	15,833.33	0%	15,333.33		41,175.00	0%	126,666.67	0%	85,491.67	
842 Legal Services	14,300.00	0%	14,500.00	0%	200.00	1%	39,177.47	0%	116,000.00	0%	76,822.53	66%
843 Auditing Services	1,838.32	0%	6,250.00	0%	4,411.68	0%	18,722.32	0%	50,000.00	0%	31,277.68	0%
846 Security Services	27,000.00	1%	27,000.00	1%	-	0%	216,000.00	1%	216,000.00	1%	-	0%
903 Depreciation-Plant (UPIS)	236,229.90	5%	-	0%	-	0%	1,860,314.14	5%	-	0%	-	0%
904 Depreciation-Building and Other Structure	15,523.47	0%	-	0%	-	0%	124,122.02	0%	-	0%	-	0%
907 Depreciation-Office Equipment	25,734.63	1%	-	0%	-	0%	217,056.81	1%	-	0%	-	0%
908 Depreciation-Laboratory Equipment	2,302.54	0%	-	0%	-	0%	19,788.23	0%	-	0%	-	0%
914 Depreciation-Land Transportation Equipment	7,387.14	0%	-	0%	-	0%	75,108.18	0%	-	0%	-	0%
925 Depreciation-Other Machinery and Equipment	163,272.96	3%	-	0%	-	0%	1,231,037.52	3%	-	0%	-	0%
989 Other Maintenance and Operation Expenses	28,036.53	1%	28,166.67	1%	130.14	0%	66,733.95	0%	225,333.33	1%	225,203.20	0%
<b>Total Other Operation Expenses</b>	<b>2,324,174.62</b>	<b>54%</b>	<b>1,531,574.73</b>	<b>28%</b>	<b>(792,599.89)</b>	<b>-52%</b>	<b>13,144,264.00</b>	<b>37%</b>	<b>12,252,597.85</b>	<b>32%</b>	<b>2,702,364.57</b>	<b>22%</b>
<b>Total Operation Expenses</b>	<b>3,858,033.80</b>	<b>86%</b>	<b>3,756,355.91</b>	<b>70%</b>	<b>(101,677.90)</b>	<b>-3%</b>	<b>26,487,045.52</b>	<b>72%</b>	<b>32,430,634.81</b>	<b>80%</b>	<b>9,537,620.00</b>	<b>29%</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
- 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%
287,202.48	6%	547,506.32	10%	260,303.84	48%	2,068,157.63	5%	4,380,050.53	11%	2,311,892.90	53%
15,240.00	0%	97,945.83	2%	82,705.83	84%	198,606.00	1%	783,566.67	2%	584,960.67	75%
10,070.00	0%	11,333.33	0%	1,263.33	11%	98,108.00	0%	90,666.67	0%	(7,441.33)	-8%
16,061.54	0%	27,200.00	1%	11,138.46	41%	100,230.65	0%	217,600.00	1%	117,369.35	54%
140,100.81	3%	126,933.33	2%	(13,167.48)	-10%	1,000,557.80	3%	1,015,466.67	2%	14,908.87	1%
193.00	0%	1,000.00	0%	807.00	0%	3,364.50	0%	8,000.00	0%	4,635.50	58%
-	0%	700.00	0%	700.00	100%	4,130.00	0%	5,600.00	0%	1,470.00	26%
<b>468,867.83</b>	<b>10%</b>	<b>812,618.82</b>	<b>15%</b>	<b>343,750.99</b>	<b>42%</b>	<b>3,473,154.58</b>	<b>9%</b>	<b>6,500,950.53</b>	<b>16%</b>	<b>3,027,795.95</b>	<b>47%</b>
<b>4,326,901.63</b>	<b>96%</b>	<b>4,568,974.72</b>	<b>85%</b>	<b>242,073.09</b>	<b>5%</b>	<b>29,960,200.10</b>	<b>78%</b>	<b>38,931,585.34</b>	<b>93%</b>	<b>8,971,385.24</b>	<b>23%</b>
<b>445,914.53</b>	<b>4%</b>	<b>820,180.28</b>	<b>15%</b>	<b>374,265.75</b>	<b>46%</b>	<b>8,386,556.59</b>	<b>22%</b>	<b>2,748,825.69</b>	<b>7%</b>	<b>(5,637,730.90)</b>	<b>-205%</b>
-	0%	-	0%	-	0%	-	0%	-	0%	-	0%
-	0%	-	0%	-	0%	-	0%	-	0%	-	0%
<b>445,914.53</b>	<b>4%</b>	<b>820,180.28</b>	<b>15%</b>	<b>374,265.75</b>	<b>46%</b>	<b>8,386,556.59</b>	<b>22%</b>	<b>2,748,825.69</b>	<b>7%</b>	<b>(5,637,730.90)</b>	<b>-205%</b>
-	0%	525.00	0%	525.00	0%	150.00	0%	4,200.00	0%	4,050.00	0%
-	0%	-	0%	-	0%	-	0%	-	0%	-	0%
87,273.32	2%	-	0%	(87,273.32)	0%	706,038.32	2%	-	0%	(706,038.32)	0%
<b>358,641.21</b>	<b>2%</b>	<b>819,655.28</b>	<b>15%</b>	<b>461,014.07</b>	<b>56%</b>	<b>7,680,368.27</b>	<b>20%</b>	<b>2,744,625.69</b>	<b>7%</b>	<b>(4,935,742.58)</b>	<b>-180%</b>

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 September 30, 2017**

	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	225.00	0%	-	0%	225.00	0%	6,142.86	0%	-	0%	6,142.86	0%	
576 Generation, Transmission and Distribution Income	5,167,773.33	95%	4,984,896.85	92%	182,876.48	4%	41,704,113.87	95%	43,055,617.10	91%	(1,351,503.23)	-3%	
662 Less: Discounts	(4,974.79)	0%	-	0%	(4,974.79)	0%	(45,281.44)	0%	-	0%	(45,281.44)	0%	
612 Interest Income	10,308.65	0%	3,577.95	0%	6,730.70	0%	62,379.16	0%	32,201.52	0%	30,177.64	0%	
618 Other Business and Service Income	66,700.24	1%	301,666.67	6%	(234,966.43)	-78%	626,089.81	1%	2,715,000.00	6%	(2,088,910.19)	-77%	
619 Fines and Penalties-Service Income	177,027.96	3%	145,966.73	3%	31,061.23	21%	1,410,372.82	3%	1,313,700.61	3%	96,672.21	7%	
<b>Total Business and Service Income</b>	<b>5,417,060.39</b>	<b>100%</b>	<b>5,436,108.20</b>	<b>100%</b>	<b>(19,047.81)</b>	<b>0%</b>	<b>43,763,817.08</b>	<b>100%</b>	<b>47,116,519.23</b>	<b>100%</b>	<b>(3,352,702.15)</b>	<b>-7%</b>	
<b>Less: Operating Expenses</b>													
<b>Operation Expenses</b>													
<b>Personal Services</b>													
701 Salaries and Wages	940,276.40	17%	1,190,252.26	22%	249,975.86	21%	8,313,088.45	19%	10,712,270.34	23%	2,399,181.89	22%	
706 Salaries and Wages- Others	212,982.03	4%	512,943.23	9%	299,961.20	58%	1,870,340.78	4%	4,616,489.10	10%	2,746,148.32	59%	
707 Personnel Economic Relief Allowance (PERA)	92,000.00	2%	149,000.00	3%	57,000.00	38%	828,000.00	2%	1,341,000.00	3%	513,000.00	38%	
710 Representation Allowance	23,500.00	0%	23,500.00	0%	-	0%	211,500.00	0%	211,500.00	0%	-	0%	
711 Transportation Allowance	23,500.00	0%	23,500.00	0%	-	0%	211,500.00	0%	211,500.00	0%	-	0%	
712 Clothing and Uniform Allowance	-	0%	-	0%	-	0%	230,000.00	1%	230,000.00	0%	-	0%	
713 Honoraria (Directors' Fee & Remunerations, etc)	29,400.00	1%	73,500.00	1%	44,100.00	60%	320,275.00	1%	661,500.00	1%	341,225.00	52%	
714 Year-End Bonus	-	0%	-	0%	-	0%	978,102.00	2%	1,632,184.50	3%	654,082.50	0%	
719 Rice Allowance	33,600.00	1%	33,600.00	1%	-	0%	302,400.00	1%	302,400.00	1%	-	0%	
721 Life and Retirement Insurance Contributions	117,908.76	2%	184,210.68	3%	66,301.92	0%	1,056,801.91	2%	1,657,896.12	4%	601,094.21	36%	
722 PAG-IBIG Contributions	4,600.00	0%	8,500.00	0%	3,900.00	46%	41,400.00	0%	76,500.00	0%	35,100.00	46%	
723 PHILHEALTH Contributions	10,625.00	0%	17,275.00	0%	6,650.00	38%	95,312.50	0%	155,475.00	0%	60,162.50	39%	
724 ECC Contributions	4,600.00	0%	8,500.00	0%	3,900.00	46%	41,400.00	0%	76,500.00	0%	35,100.00	46%	
737 Vacation and Sick Leave Benefits	-	0%	-	0%	-	0%	308,853.07	1%	308,853.07	1%	-	0%	
749 Other Personnel Benefits	-	0%	-	0%	-	0%	26,800.00	0%	208,750.00	0%	181,950.00	0%	
<b>Total Personal Services</b>	<b>1,492,992.19</b>	<b>28%</b>	<b>2,224,781.17</b>	<b>41%</b>	<b>731,788.98</b>	<b>33%</b>	<b>14,835,773.71</b>	<b>34%</b>	<b>22,402,818.13</b>	<b>48%</b>	<b>7,567,044.42</b>	<b>34%</b>	
<b>Other Operation Expenses</b>													
751 Office Supplies Expense	59,947.51	1%	91,761.65	2%	31,814.14	35%	457,793.80	1%	825,854.84	2%	368,061.04	45%	
757 Fuel, Oil and Lubricants Expenses	26,471.71	0%	35,000.00	1%	8,528.29	24%	237,230.20	1%	315,000.00	1%	77,769.80	25%	
759 Maintenance Supply Expenses	3,161.46	0%	14,192.83	0%	11,031.37	0%	29,109.61	0%	127,735.50	0%	98,625.89	0%	
765 Other Supplies Expenses	-	0%	8,281.08	0%	8,281.08	0%	4,517.30	0%	74,529.75	0%	70,012.45	0%	
766 Travel Expenses	53,927.17	1%	100,000.00	2%	46,072.83	46%	877,023.98	2%	900,000.00	2%	22,976.02	3%	
767 Training and Scholarship Expenses	32,355.75	1%	50,214.17	1%	17,858.42	36%	322,084.65	1%	451,927.50	1%	129,842.85	29%	
768 Water	1,140.80	0%	3,000.00	0%	1,859.20	62%	12,965.60	0%	27,000.00	0%	14,034.40	52%	
769 Electricity	27,381.02	1%	50,000.00	1%	22,618.98	45%	298,410.87	1%	450,000.00	1%	151,589.13	34%	

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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	2,216.00	3%	4,000.00	3%	1,784.00	45%	17,820.70	3%	36,000.00	3%	18,179.30	50%
773 Telephone Expenses-Landline	1,811.03	0%	8,000.00	0%	6,188.97	77%	37,691.03	0%	72,000.00	0%	34,308.97	48%
774 Telephone Expenses-Mobile	26,557.83	0%	18,800.00	0%	(7,757.83)	-41%	126,342.33	0%	169,200.00	0%	42,857.67	25%
775 Internet Expenses	-	0%	625.00	0%	625.00	100%	6,720.00	0%	5,625.00	0%	(1,095.00)	-19%
776 Cable, Satellite, Telegraph and Radio Exp.	-	0%	350.00	0%	350.00	100%	3,530.00	0%	3,150.00	0%	(380.00)	-12%
777 Printing Expenses	864.00	0%	3,608.33	0%	2,744.33	76%	7,712.52	0%	32,475.00	0%	24,762.48	76%
778 Advertising, promotional and Marketing Exps.	2,100.00	0%	4,833.33	0%	2,733.33	57%	30,640.00	0%	43,500.00	0%	12,860.00	30%
779 Taxes, Duties and Licenses	94,803.88	2%	111,250.00	2%	16,446.12	15%	901,029.87	2%	1,001,250.00	2%	100,220.13	10%
781 Insurance Premium	11,484.99	0%	76,250.00	1%	64,765.01	85%	702,888.92	2%	686,250.00	1%	(16,638.92)	-2%
782 Representation Expenses	38,257.65	1%	24,050.00	0%	(14,207.65)	-59%	236,653.87	1%	216,450.00	0%	(20,203.87)	-9%
787 Survey Expenses	-	0%	24,166.67	0%	24,166.67	100%	180.00	0%	217,500.00	0%	217,320.00	100%
788 Research, Exploration and Development Exp.	9,300.00	0%	12,500.00	0%	3,200.00	26%	62,300.00	0%	112,500.00	0%	50,200.00	45%
792 Generation, Transmission and Distribution Exp.	678,273.36	13%	784,325.00	14%	106,051.64	14%	5,865,835.27	13%	7,058,925.00	15%	1,193,089.73	17%
795 Extraordinary and Miscellaneous Expenses	8,200.00	0%	8,200.00	0%	-	0%	65,600.00	0%	73,800.00	0%	8,200.00	11%
796 Membership Dues and Cont to Organization	-	0%	6,416.67	0%	6,416.67		9,202.00	0%	57,750.00	0%	48,548.00	84%
797 Cultural and Athletics Expenses	80,000.00	1%	15,833.33	0%	(64,166.67)		121,175.00	0%	142,500.00	0%	21,325.00	
842 Legal Services	14,714.00	0%	14,500.00	0%	(214.00)	-1%	53,891.47	0%	130,500.00	0%	76,608.53	59%
843 Auditing Services	12,021.16	0%	6,250.00	0%	(5,771.16)	0%	30,743.48	0%	56,250.00	0%	25,506.52	0%
846 Security Services	27,000.00	0%	27,000.00	0%	-	0%	243,000.00	1%	243,000.00	1%	-	0%
903 Depreciation-Plant (UPIS)	222,896.91	4%	-	0%	-	0%	2,083,211.05	5%	-	0%	-	0%
904 Depreciation-Building and Other Structure	15,523.47	0%	-	0%	-	0%	139,645.49	0%	-	0%	-	0%
907 Depreciation-Office Equipment	31,232.48	1%	-	0%	-	0%	248,289.29	1%	-	0%	-	0%
908 Depreciation-Laboratory Equipment	2,245.48	0%	-	0%	-	0%	22,033.71	0%	-	0%	-	0%
914 Depreciation-Land Transportation Equipment	7,387.14	0%	-	0%	-	0%	82,495.32	0%	-	0%	-	0%
925 Depreciation-Other Machinery and Equipment	166,896.53	3%	-	0%	-	0%	1,397,934.05	3%	-	0%	-	0%
926 Depreciation-Furniture and Fixture	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%
989 Other Maintenance and Operation Expenses	640.00	0%	28,166.67	1%	27,526.67	0%	67,373.95	0%	253,500.00	1%	225,973.33	0%
Total Other Operation Expenses	1,658,811.33	34%	1,531,574.73	28%	(127,236.60)	-8%	14,803,075.33	37%	13,784,172.59	32%	2,994,553.45	22%
Total Operation Expenses	3,151,803.52	61%	3,756,355.91	69%	604,552.39	16%	29,638,849.04	71%	36,186,990.72	79%	10,561,597.87	29%

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**Maintenance Expenses:**

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
396,708.84	7%	547,506.32	10%	150,797.48	28%	2,464,866.47	6%	4,927,556.85	10%	2,462,690.38	50%
21,939.00	0%	97,945.83	2%	76,006.83	78%	220,545.00	1%	881,512.50	2%	660,967.50	75%
2,583.00	0%	11,333.33	0%	8,750.33	77%	100,691.00	0%	102,000.00	0%	1,309.00	1%
-	0%	-	0%	-	0%	-	0%	-	0%	-	0%
31,744.20	1%	27,200.00	1%	(4,544.20)	-17%	131,974.85	0%	244,800.00	1%	112,825.15	46%
120,738.69	2%	126,933.33	2%	6,194.64	5%	1,121,296.49	3%	1,142,400.00	2%	21,103.51	2%
-	0%	1,000.00	0%	1,000.00	0%	3,364.50	0%	9,000.00	0%	5,635.50	63%
200.00	0%	700.00	0%	500.00	71%	4,330.00	0%	6,300.00	0%	1,970.00	31%
<b>573,913.73</b>	<b>11%</b>	<b>812,618.82</b>	<b>15%</b>	<b>238,705.09</b>	<b>29%</b>	<b>4,047,068.31</b>	<b>9%</b>	<b>7,313,569.35</b>	<b>16%</b>	<b>3,266,501.04</b>	<b>45%</b>
<b>3,725,717.25</b>	<b>72%</b>	<b>4,568,974.72</b>	<b>84%</b>	<b>843,257.47</b>	<b>18%</b>	<b>33,685,917.35</b>	<b>77%</b>	<b>43,500,560.07</b>	<b>92%</b>	<b>9,814,642.72</b>	<b>23%</b>
<b>1,691,343.14</b>	<b>28%</b>	<b>867,133.48</b>	<b>16%</b>	<b>(824,209.66)</b>	<b>-95%</b>	<b>10,077,899.73</b>	<b>23%</b>	<b>3,615,959.16</b>	<b>8%</b>	<b>(6,461,940.57)</b>	<b>-179%</b>
-	0%	-	0%	-	0%	-	0%	-	0%	-	0%
-	0%	-	0%	-	0%	-	0%	-	0%	-	0%
<b>1,691,343.14</b>	<b>28%</b>	<b>867,133.48</b>	<b>16%</b>	<b>(824,209.66)</b>	<b>-95%</b>	<b>10,077,899.73</b>	<b>23%</b>	<b>3,615,959.16</b>	<b>8%</b>	<b>(6,461,940.57)</b>	<b>-179%</b>
200.00	0%	525.00	0%	325.00	0%	350.00	0%	4,725.00	0%	4,375.00	0%
-	0%	-	0%	-	0%	-	0%	-	0%	-	0%
86,472.65	2%	-	0%	(86,472.65)	0%	792,510.97	2%	-	0%	(792,510.97)	0%
<b>1,604,670.49</b>	<b>26%</b>	<b>866,608.48</b>	<b>16%</b>	<b>(738,062.01)</b>	<b>-85%</b>	<b>9,285,038.76</b>	<b>21%</b>	<b>3,611,234.16</b>	<b>8%</b>	<b>(5,673,804.60)</b>	<b>-157%</b>

Prepared by:



JESSAMINE Q. COSTO  
Senior Corporate Accountant

Noted by:



ENGR. RALPH S. GENERAL MANAGER