



Republic of the Philippines
ROMBLON WATER DISTRICT

Income Statement

For the Period Ended January 31, 2014

		CURRENT MONTH			
		Actual	Budget	Variance	
		Amount	Amount	Amount	% to Budget
Business and Service Income:					
Generation, Transmission and Distribution Income					
	Metered Sales	P 773,922.80	691,733.00	82,189.80	12%
	Other Sales or Service	1,929.00	500.00	1,429.00	286%
Other Business and Service Income					
	Miscellaneous Service Income	26,605.00	17,500.00	9,105.00	52%
Fines and Penalties-Business & Service Income					
	Penalty Charges-Overdue Water Bills	18,305.80	21,617.00	(3,311.20)	-15%
	Total Business and Service Income	P 820,762.60	731,350.00	89,412.60	12%
Less: Operating Expenses:					
Operation Expenses:					
Personal Services					
Salaries and Wages					
	Source of Supply Expense-Operation Labor	2,151.61	2,800.00	(648.39)	-23%
	Pumping Expense-Power Production Labor	1,870.96	2,000.00	(129.04)	-6%
	Administrative and General Salaries	168,222.72	194,280.00	(26,057.28)	-13%
	Personnel Economic Relief Allowance (PERA)	21,600.00	24,000.00	(2,400.00)	-10%
	Representation Allowance	4,250.00	4,250.00	-	0%
	Transportation Allowance	4,250.00	4,250.00	-	0%
	Clothing and Uniform Allowance	55,000.00	60,000.00	(5,000.00)	-8%
	Honoraria(Directors' Fees and Remunerations)	15,300.00	22,150.00	(6,850.00)	-31%
	Other Bonuses and Allowances	34,000.00	36,000.00	(2,000.00)	-6%
	Life and Retirement Insurance Contributions	19,933.56	23,318.00	(3,384.44)	-15%
	Pag-ibig Contributions	1,100.00	1,200.00	(100.00)	-8%
	Philhealth Contributions	1,900.00	2,200.00	(300.00)	-14%
	EC Contributions	1,090.90	1,198.00	(107.10)	-9%
	Vacation and Sick Leave Benefits	9,741.82	15,000.00	(5,258.18)	-35%
	Other Personnel Benefits				
	Overtime and Holiday Pay	153.00	1,000.00	(847.00)	-85%
	Total Personal Services	P 340,564.57	393,646.00	(53,081.43)	-13%

	CURRENT MONTH			
	Actual	Budget	Variance	
	Amount	Amount	Amount	% to Budget
Other Operation Expenses:				
Office Supplies Expense	6,605.00	6,200.00	405.00	7%
Fuel, Oil and Lubricants Expenses	1,275.00	1,000.00	275.00	28%
Other Supplies Expense	620.00	1,164.00	(544.00)	-47%
Travel Expenses	90.00	6,500.00	(6,410.00)	-99%
Training Expenses	-	3,000.00	(3,000.00)	-100%
Electricity	4,892.99	7,000.00	(2,107.01)	-30%
Postage and Deliveries	665.00	850.00	(185.00)	-22%
Cable, Satellite, Telegraph and Radio Expenses	336.00	336.00	-	0%
Internet Expense	-	149.00	(149.00)	-100%
Advertising, Promotional, Marketing Expenses	-	500.00	(500.00)	-100%
Taxes, Duties and Licenses	16,211.08	13,835.00	2,376.08	17%
Representation Expense	1,154.00	6,200.00	(5,046.00)	-81%
Rent Expense	8,050.00	9,050.00	(1,000.00)	-11%
Generation, Transmission and Distribution Expense				
Power/Fuel Purchased for Pumping	83,268.13	60,000.00	23,268.13	39%
Chemicals, Filtering & Laboratory Supplies Expense	6,806.79	7,000.00	(193.21)	-3%
Donations	-	1,000.00	(1,000.00)	-100%
Legal Services	5,150.00	5,500.00	(350.00)	-6%
General/Janitorial Services	-	550.00	(550.00)	-100%
Depreciation Expense-Plant (UPIS)	37,479.50	27,129.75	10,349.75	38%
Depreciation Expense-Buildings and Other Structures	8,440.82	6,109.94	2,330.88	38%
Depreciation-Office Equipment	704.51	509.96	194.55	38%
Depreciation-Laboratory Equipment	10,193.82	7,378.86	2,814.96	38%
Depreciation-Land Transport Equipment	530.97	384.35	146.62	38%
Depreciation-Other Machinery and Equipment	9,912.77	7,175.42	2,737.35	38%
Amortization-Intangible Asset	1,812.13	1,311.72	500.41	38%
Total Other Operations Expenses	P 204,198.51	179,834.00	24,364.51	14%
Total Operation Expenses	P 544,763.08	573,480.00	(28,716.92)	-5%

	CURRENT MONTH			
	Actual	Budget	Variance	
	Amount	Amount	Amount	% to Budget
Maintenance Expenses:				
<u>Repair and Maintenance-Plant (UPIS)</u>				
Maintenance of Springs & Tunnels	30.00	200.00	(170.00)	-85%
Maintenance of Reservoirs and Tanks	-	500.00	(500.00)	-100%
Maintenance of Transmissions and Distrib. Mains	1,750.00	2,500.00	(750.00)	-30%
Maintenance of Services	7,131.00	16,500.00	(9,369.00)	-57%
Maintenance of Other Plants	56.00	1,000.00	(944.00)	-94%
Repair and Maintenance-Land Transport Equipment	418.00	500.00	(82.00)	-16%
<u>Repair and Maintenance-Other Machinery and Equipment</u>				
Maintenance of Power Production Equipment	-	500.00	(500.00)	-100%
Maintenance of Pumping Equipment	835.00	2,000.00	(1,165.00)	-58%
Maintenance of Water Treatment Equipment	-	100.00	(100.00)	-100%
Maintenance of Tools, Shops & Garage Equipment	360.00	592.25	(232.25)	-39%
Total Maintenance Expenses	P 10,580.00	24,392.25	(13,812.25)	-57%
Total Operation and Maintenance Expenses	P 555,343.08	597,872.25	(42,529.17)	-7%
Utility Operating Income	P 265,419.52	133,477.75	131,941.77	99%
Add: Other Income				
Miscellaneous Non-Operating Income	-	1,000.00	(1,000.00)	-100%
Total Other Income	-	1,000.00	(1,000.00)	-100%
Net Income Before Interest and Financial Charges	P 265,419.52	134,477.75	130,941.77	97%
Interest Expenses	P 54,810.18	52,123.00	2,687.18	5%
Net Income for the Period	P 210,609.34	82,354.75	128,254.59	156%

PREPARED BY:

RUBY ANN M. MABASA
Accounting Processor A

NOTED BY:

EDNA P. MARTOS
General Manager F



Republic of the Philippines
ROMBLON WATER DISTRICT
Income Statement

For the Period Ended February 28, 2014

	CURRENT MONTH				YEAR-TO-DATE			
	Actual	Budget	Variance		Actual	Budget	Variance	
	Amount	Amount	Amount	% to Budget	Amount	Amount	Amount	% to Budget
Business and Service Income:								
Generation, Transmission and Distribution Income								
Metered Sales	P 767,347.11	691,733.00	75,614.11	11%	1,541,269.91	1,383,466.00	157,803.91	11%
Other Sales or Service	-	500.00	(500.00)	-100%	1,929.00	1,000.00	929.00	93%
Other Business and Service Income								
Miscellaneous Service Income	25,515.00	17,500.00	8,015.00	46%	52,120.00	35,000.00	17,120.00	49%
Fines and Penalties-Business & Service Income								
Penalty Charges-Overdue Water Bills	16,732.80	21,617.00	(4,884.20)	-23%	35,038.60	43,234.00	(8,195.40)	-19%
Total Business and Service Income	P 809,594.91	731,350.00	78,244.91	11%	1,630,357.51	1,462,700.00	167,657.51	11%
Less: Operating Expenses:								
Operation Expenses:								
Personal Services								
Salaries and Wages								
Source of Supply Expense-Operation Labor	2,284.09	2,800.00	(515.91)	-18%	4,435.70	5,600.00	(1,164.30)	-21%
Pumping Expense-Power Production Labor	1,986.16	2,000.00	(13.84)	-1%	3,857.12	4,000.00	(142.88)	-4%
Administrative and General Salaries	171,009.00	194,280.00	(23,271.00)	-12%	339,231.72	388,560.00	(49,328.28)	-13%
Personnel Economic Relief Allowance (PERA)	21,933.00	24,000.00	(2,067.00)	-9%	43,533.00	48,000.00	(4,467.00)	-9%
Representation Allowance	4,250.00	4,250.00	-	0%	8,500.00	8,500.00	-	0%
Transportation Allowance	4,250.00	4,250.00	-	0%	8,500.00	8,500.00	-	0%
Clothing and Uniform Allowance	-	-	-	#DIV/0!	55,000.00	60,000.00	(5,000.00)	-8%
Honoraria(Directors' Fees and Remunerations)	13,920.00	22,150.00	(8,230.00)	-37%	29,220.00	44,300.00	(15,080.00)	-34%
Other Bonuses and Allowances	34,000.00	36,000.00	(2,000.00)	-6%	68,000.00	72,000.00	(4,000.00)	-6%
Life and Retirement Insurance Contributions	19,933.56	23,318.00	(3,384.44)	-15%	39,867.12	46,636.00	(6,768.88)	-15%
Pag-ibig Contributions	1,100.00	1,200.00	(100.00)	-8%	2,200.00	2,400.00	(200.00)	-8%
Philhealth Contributions	1,900.00	2,200.00	(300.00)	-14%	3,800.00	4,400.00	(600.00)	-14%
EC Contributions	1,090.90	1,198.00	(107.10)	-9%	2,181.80	2,396.00	(214.20)	-9%
Vacation and Sick Leave Benefits	5,873.18	15,000.00	(9,126.82)	-61%	15,615.00	30,000.00	(14,385.00)	-48%
Other Personnel Benefits								
Overtime and Holiday Pay	50.00	1,000.00	(950.00)	-95%	203.00	2,000.00	(1,797.00)	-90%
Total Personal Services	P 283,579.89	333,646.00	(50,066.11)	-15%	624,144.46	727,292.00	(103,147.54)	-14%

Other Operation Expenses:	CURRENT MONTH				YEAR-TO-DATE			
	Actual	Budget	Variance		Actual	Budget	Variance	
	Amount	Amount	Amount	% to Budget	Amount	Amount	Amount	% to Budget
Office Supplies Expense	4,617.00	6,200.00	(1,583.00)	-26%	11,222.00	12,400.00	(1,178.00)	-10%
Fuel, Oil and Lubricants Expenses	930.00	1,000.00	(70.00)	-7%	2,205.00	2,000.00	205.00	10%
Other Supplies Expense	110.00	1,164.00	(1,054.00)	-91%	730.00	2,328.00	(1,598.00)	-69%
Travel Expenses	5,309.00	6,500.00	(1,191.00)	-18%	5,399.00	13,000.00	(7,601.00)	-58%
Training Expenses	3,745.00	3,000.00	745.00	25%	3,745.00	6,000.00	(2,255.00)	-38%
Electricity	4,361.45	7,000.00	(2,638.55)	-38%	9,254.44	14,000.00	(4,745.56)	-34%
Postage and Deliveries	580.00	850.00	(270.00)	-32%	1,245.00	1,700.00	(455.00)	-27%
Cable, Satellite, Telegraph and Radio Expenses	336.00	336.00	-	0%	672.00	672.00	-	0%
Internet Expense	95.00	149.00	(54.00)	-36%	95.00	298.00	(203.00)	-68%
Advertising, Promotional, Marketing Expenses	-	500.00	(500.00)	-100%	-	1,000.00	(1,000.00)	-100%
Taxes, Duties and Licenses	15,348.96	13,835.00	1,513.96	11%	31,560.04	27,670.00	3,890.04	14%
Representation Expense	1,075.00	6,200.00	(5,125.00)	-83%	2,229.00	12,400.00	(10,171.00)	-82%
Rent Expense	8,050.00	9,050.00	(1,000.00)	-11%	16,100.00	18,100.00	(2,000.00)	-11%
Generation, Transmission and Distribution Expense								
Power/Fuel Purchased for Pumping	73,794.65	60,000.00	13,794.65	23%	157,062.78	120,000.00	37,062.78	31%
Chemicals, Filtering & Laboratory Supplies Expense	5,008.35	7,000.00	(1,991.65)	-28%	11,815.14	14,000.00	(2,184.86)	-16%
Donations	-	1,000.00	(1,000.00)	-100%	-	2,000.00	(2,000.00)	-100%
Legal Services	5,000.00	5,500.00	(500.00)	-9%	10,150.00	11,000.00	(850.00)	-8%
General/Janitorial Services	-	550.00	(550.00)	-100%	-	1,100.00	(1,100.00)	-100%
Depreciation Expense-Plant (UPIS)	37,852.16	27,129.75	10,722.41	40%	75,331.66	54,259.50	21,072.16	39%
Depreciation Expense-Buildings and Other Structures	8,440.82	6,109.94	2,330.88	38%	16,881.64	12,219.88	4,661.76	38%
Depreciation-Office Equipment	704.51	509.96	194.55	38%	1,409.02	1,019.92	389.10	38%
Depreciation-Laboratory Equipment	10,193.82	7,378.86	2,814.96	38%	20,387.64	14,757.72	5,629.92	38%
Depreciation-Land Transport Equipment	530.97	384.35	146.62	38%	1,061.94	768.70	293.24	38%
Depreciation-Other Machinery and Equipment	9,912.77	7,175.42	2,737.35	38%	19,825.54	14,350.84	5,474.70	38%
Amortization-Intangible Asset	1,812.13	1,311.72	500.41	38%	3,624.26	2,623.44	1,000.82	38%
Total Other Operations Expenses	P 197,807.59	179,834.00	17,973.59	10%	402,006.10	359,668.00	42,338.10	12%
Total Operation Expenses	P 481,387.48	513,480.00	(32,092.52)	-6%	1,026,150.56	1,086,960.00	(60,809.44)	-6%

	CURRENT MONTH				YEAR-TO-DATE			
	Actual	Budget	Variance		Actual	Budget	Variance	
	Amount	Amount	Amount	% to Budget	Amount	Amount	Amount	% to Budget
Maintenance Expenses:								
<u>Repair and Maintenance-Plant (UPIS)</u>								
Maintenance of Springs & Tunnels	240.00	200.00	40.00	20%	270.00	400.00	(130.00)	-33%
Maintenance of Reservoirs and Tanks	54.00	500.00	(446.00)	-89%	54.00	1,000.00	(946.00)	-95%
Maintenance of Transmissions and Distrib. Mains	51.00	2,500.00	(2,449.00)	-98%	1,801.00	5,000.00	(3,199.00)	-64%
Maintenance of Services	5,162.32	16,500.00	(11,337.68)	-69%	12,293.32	33,000.00	(20,706.68)	-63%
Maintenance of Other Plants	40.00	1,000.00	(960.00)	-96%	96.00	2,000.00	(1,904.00)	-95%
Repair and Maintenance-Land Transport Equipment	980.00	500.00	480.00	96%	1,398.00	1,000.00	398.00	40%
<u>Repair and Maintenance-Other Machinery and Equipment</u>								
Maintenance of Power Production Equipment	918.00	500.00	418.00	84%	918.00	1,000.00	(82.00)	-8%
Maintenance of Pumping Equipment	-	2,000.00	(2,000.00)	-100%	835.00	4,000.00	(3,165.00)	-79%
Maintenance of Water Treatment Equipment	-	100.00	(100.00)	-100%	-	200.00	(200.00)	-100%
Maintenance of Tools, Shops & Garage Equipment	-	592.25	(592.25)	-100%	360.00	1,184.50	(824.50)	-70%
Total Maintenance Expenses	P 7,445.32	24,392.25	(16,946.93)	-69%	18,025.32	48,784.50	(30,759.18)	-63%
Total Operation and Maintenance Expenses	P 488,832.80	537,872.25	(49,039.45)	-9%	1,044,175.88	1,135,744.50	(91,568.62)	-8%
Utility Operating Income	P 320,762.11	193,477.75	127,284.36	66%	586,181.63	326,955.50	259,226.13	79%
Add: Other Income								
Miscellaneous Non-Operating Income	607.00	1,000.00	(393.00)	-39%	607.00	2,000.00	(1,393.00)	-70%
Total Other Income	607.00	1,000.00	(393.00)	-39%	607.00	2,000.00	(1,393.00)	-70%
Net Income Before Interest and Financial Charges	P 321,369.11	194,477.75	126,891.36	65%	586,788.63	328,955.50	257,833.13	78%
Interest Expenses	P 54,338.31	52,123.00	2,215.31	4%	109,148.49	104,246.00	4,902.49	5%
Net Income for the Period	P 267,030.80	142,354.75	124,676.05	88%	477,640.14	224,709.50	252,930.64	113%

PREPARED BY:

RUBY ANN M. MABASA
Accounting Processor A

NOTED BY:

EDNA P. MARTOS
General Manager F



Republic of the Philippines
ROMBLON WATER DISTRICT
Income Statement

For the Period Ended March 31, 2014

	CURRENT MONTH				YEAR-TO-DATE			
	Actual	Budget	Variance		Actual	Budget	Variance	
	Amount	Amount	Amount	% to Budget	Amount	Amount	Amount	% to Budget
Business and Service Income:								
Generation, Transmission and Distribution Income								
Metered Sales	P 611,594.06	691,733.00	(80,138.94)	-12%	2,152,863.97	2,075,199.00	77,664.97	4%
Other Sales or Service	-	500.00	(500.00)	-100%	1,929.00	1,500.00	429.00	29%
Other Business and Service Income								
Miscellaneous Service Income	33,660.00	17,500.00	16,160.00	92%	85,780.00	52,500.00	33,280.00	63%
Fines and Penalties-Business & Service Income								
Penalty Charges-Overdue Water Bills	14,763.34	21,617.00	(6,853.66)	-32%	49,801.94	64,851.00	(15,049.06)	-23%
Total Business and Service Income	P 660,017.40	731,350.00	(71,332.60)	-10%	2,290,374.91	2,194,050.00	96,324.91	4%
Less: Operating Expenses:								
Operation Expenses:								
Personal Services								
Salaries and Wages								
Source of Supply Expense-Operation Labor	1,314.30	2,800.00	(1,485.70)	-53%	5,750.00	8,400.00	(2,650.00)	-32%
Pumping Expense-Power Production Labor	1,142.88	2,000.00	(857.12)	-43%	5,000.00	6,000.00	(1,000.00)	-17%
Administrative and General Salaries	171,113.00	194,280.00	(23,167.00)	-12%	510,344.72	582,840.00	(72,495.28)	-12%
Personnel Economic Relief Allowance (PERA)	22,000.00	24,000.00	(2,000.00)	-8%	65,533.00	72,000.00	(6,467.00)	-9%
Representation Allowance	4,250.00	4,250.00	-	0%	12,750.00	12,750.00	-	0%
Transportation Allowance	4,250.00	4,250.00	-	0%	12,750.00	12,750.00	-	0%
Clothing and Uniform Allowance	-	-	-	#DIV/0!	55,000.00	60,000.00	(5,000.00)	-8%
Honoraria(Directors' Fees and Remunerations)	13,620.00	22,150.00	(8,530.00)	-39%	42,840.00	66,450.00	(23,610.00)	-36%
Year-End Bonus/MidYear	83,056.50	97,140.00	(14,083.50)	-14%	83,056.50	97,140.00	(14,083.50)	-14%
Other Bonuses and Allowances	61,500.00	66,000.00	(4,500.00)	-7%	129,500.00	138,000.00	(8,500.00)	-6%
Life and Retirement Insurance Contributions	19,933.56	23,318.00	(3,384.44)	-15%	59,800.68	69,954.00	(10,153.32)	-15%
Pag-ibig Contributions	1,100.00	1,200.00	(100.00)	-8%	3,300.00	3,600.00	(300.00)	-8%
Philhealth Contributions	1,900.00	2,200.00	(300.00)	-14%	5,700.00	6,600.00	(900.00)	-14%
EC Contributions	1,090.90	1,198.00	(107.10)	-9%	3,272.70	3,594.00	(321.30)	-9%
Vacation and Sick Leave Benefits	3,269.18	15,000.00	(11,730.82)	-78%	18,884.18	45,000.00	(26,115.82)	-58%
Other Personnel Benefits								
Overtime and Holiday Pay	-	1,000.00	(1,000.00)	-100%	203.00	3,000.00	(2,797.00)	-93%
Total Personal Services	P 389,540.32	460,786.00	(71,245.68)	-15%	1,013,684.78	1,188,078.00	(174,393.22)	-15%

Other Operation Expenses:	CURRENT MONTH				YEAR-TO-DATE			
	Actual	Budget	Variance		Actual	Budget	Variance	
	Amount	Amount	Amount	% to Budget	Amount	Amount	Amount	% to Budget
Office Supplies Expense	3,078.00	6,200.00	(3,122.00)	-50%	14,300.00	18,600.00	(4,300.00)	-23%
Fuel, Oil and Lubricants Expenses	1,200.00	1,000.00	200.00	20%	3,405.00	3,000.00	405.00	14%
Other Supplies Expense	188.74	1,164.00	(975.26)	-84%	918.74	3,492.00	(2,573.26)	-74%
Travel Expenses	9,822.20	6,500.00	3,322.20	51%	15,221.20	19,500.00	(4,278.80)	-22%
Training Expenses	-	3,000.00	(3,000.00)	-100%	3,745.00	9,000.00	(5,255.00)	-58%
Electricity	2,377.14	7,000.00	(4,622.86)	-66%	11,631.58	21,000.00	(9,368.42)	-45%
Postage and Deliveries	325.00	850.00	(525.00)	-62%	1,570.00	2,550.00	(980.00)	-38%
Cable, Satellite, Telegraph and Radio Expenses	336.00	336.00	-	0%	1,008.00	1,008.00	-	0%
Internet Expense	80.00	149.00	(69.00)	-46%	175.00	447.00	(272.00)	-61%
Advertising, Promotional, Marketing Expenses	-	500.00	(500.00)	-100%	-	1,500.00	(1,500.00)	-100%
Taxes, Duties and Licenses	12,827.01	13,835.00	(1,007.99)	-7%	44,387.05	41,505.00	2,882.05	7%
Representation Expense	1,775.00	6,200.00	(4,425.00)	-71%	4,004.00	18,600.00	(14,596.00)	-78%
Rent Expense	8,050.00	9,050.00	(1,000.00)	-11%	24,150.00	27,150.00	(3,000.00)	-11%
Generation, Transmission and Distribution Expense					-			
Power/Fuel Purchased for Pumping	85,988.77	80,000.00	5,988.77	7%	243,051.55	240,000.00	3,051.55	1%
Chemicals, Filtering & Laboratory Supplies Expense	4,057.60	7,000.00	(2,942.40)	-42%	15,872.74	21,000.00	(5,127.26)	-24%
Donations	-	1,000.00	(1,000.00)	-100%	-	3,000.00	(3,000.00)	-100%
Legal Services	5,150.00	5,500.00	(350.00)	-6%	15,300.00	16,500.00	(1,200.00)	-7%
General/Janitorial Services	360.00	550.00	(190.00)	-35%	360.00	1,650.00	(1,290.00)	-78%
Depreciation Expense-Plant (UPIS)	38,175.26	27,129.75	11,045.51	41%	113,506.92	81,389.25	32,117.67	39%
Depreciation Expense-Buildings and Other Structures	8,440.82	6,109.94	2,330.88	38%	25,322.46	18,329.82	6,992.64	38%
Depreciation-Office Equipment	704.51	509.96	194.55	38%	2,113.53	1,529.88	583.65	38%
Depreciation-Laboratory Equipment	10,193.82	7,378.86	2,814.96	38%	30,581.46	22,136.58	8,444.88	38%
Depreciation-Land Transport Equipment	530.97	384.35	146.62	38%	1,592.91	1,153.05	439.86	38%
Depreciation-Other Machinery and Equipment	10,155.40	7,175.42	2,979.98	42%	29,980.94	21,526.26	8,454.68	39%
Amortization-Intangible Asset	1,812.13	1,311.72	500.41	38%	5,436.39	3,935.16	1,501.23	38%
Total Other Operations Expenses	P 205,628.37	199,834.00	5,794.37	3%	607,634.47	599,502.00	8,132.47	1%
Total Operation Expenses	P 595,168.69	660,620.00	(65,451.31)	-10%	1,621,319.25	1,787,580.00	(166,260.75)	-9%

	CURRENT MONTH				YEAR-TO-DATE			
	Actual	Budget	Variance		Actual	Budget	Variance	
	Amount	Amount	Amount	% to Budget	Amount	Amount	Amount	% to Budget
Maintenance Expenses:								
<u>Repair and Maintenance-Plant (UPIS)</u>								
Maintenance of Springs & Tunnels	-	200.00	(200.00)	-100%	270.00	600.00	(330.00)	-55%
Maintenance of Reservoirs and Tanks	550.00	500.00	50.00	10%	604.00	1,500.00	(896.00)	-60%
Maintenance of Transmissions and Distrib. Mains	285.00	2,500.00	(2,215.00)	-89%	2,086.00	7,500.00	(5,414.00)	-72%
Maintenance of Services	10,269.31	16,500.00	(6,230.69)	-38%	22,562.63	49,500.00	(26,937.37)	-54%
Maintenance of Other Plants	420.00	1,000.00	(580.00)	-58%	516.00	3,000.00	(2,484.00)	-83%
Repair and Maintenance-Land Transport Equipment	250.00	500.00	(250.00)	-50%	1,648.00	1,500.00	148.00	10%
<u>Repair and Maintenance-Other Machinery and Equipment</u>								
Maintenance of Power Production Equipment	-	500.00	(500.00)	-100%	918.00	1,500.00	(582.00)	-39%
Maintenance of Pumping Equipment	45.00	2,000.00	(1,955.00)	-98%	880.00	6,000.00	(5,120.00)	-85%
Maintenance of Water Treatment Equipment	-	100.00	(100.00)	-100%	-	300.00	(300.00)	-100%
Maintenance of Tools, Shops & Garage Equipment	-	592.25	(592.25)	-100%	360.00	1,776.75	(1,416.75)	-80%
Total Maintenance Expenses	P 11,819.31	24,392.25	(12,572.94)	-52%	29,844.63	73,176.75	(43,332.12)	-59%
Total Operation and Maintenance Expenses	P 606,988.00	685,012.25	(78,024.25)	-11%	1,651,163.88	1,860,756.75	(209,592.87)	-11%
Utility Operating Income	P 53,029.40	46,337.75	6,691.65	14%	639,211.03	333,293.25	305,917.78	92%
Add: Other Income								
Miscellaneous Non-Operating Income	150.00	1,000.00	(850.00)	-85%	757.00	3,000.00	(2,243.00)	-75%
Interest Income	403.70	100.00	303.70	304%	403.70	100.00	303.70	304%
Total Other Income	553.70	1,000.00	(446.30)	-45%	1,160.70	3,000.00	(1,839.30)	-61%
Net Income Before Interest and Financial Charges	P 53,583.10	47,337.75	6,245.35	13%	640,371.73	336,293.25	304,078.48	90%
Interest Expense	P 53,861.88	52,123.00	1,738.88	3%	163,010.37	156,369.00	6,641.37	4%
Net Income/(Loss) for the Period	P (278.78)	(4,785.25)	4,506.47	-94%	477,361.36	179,924.25	297,437.11	165%

PREPARED BY:

RUBY ANN M. MABASA
Accounting Processor A

NOTED BY:

EDNA P. MARTOS

General Manager F

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Republic of the Philippines
ROMBLON WATER DISTRICT
Income Statement

For the Period Ended April 30, 2014

	CURRENT MONTH				YEAR-TO-DATE			
	Actual	Budget	Variance		Actual	Budget	Variance	
	Amount	Amount	Amount	% to Budget	Amount	Amount	Amount	% to Budget
Business and Service Income:								
Generation, Transmission and Distribution Income								
Metered Sales	P 528,101.40	691,733.00	(163,631.60)	-24%	2,680,965.37	2,766,932.00	(85,966.63)	-3%
Other Sales or Service	-	500.00	(500.00)	-100%	1,929.00	2,000.00	(71.00)	-4%
Other Business and Service Income								
Miscellaneous Service Income	19,960.00	17,500.00	2,460.00	14%	105,740.00	70,000.00	35,740.00	51%
Fines and Penalties-Business & Service Income								
Penalty Charges-Overdue Water Bills	15,040.24	21,617.00	(6,576.76)	-30%	64,842.18	86,468.00	(21,625.82)	-25%
Total Business and Service Income	P 563,101.64	731,350.00	(168,248.36)	-23%	2,853,476.55	2,925,400.00	(71,923.45)	-2%
Less: Operating Expenses:								
Operation Expenses:								
Personal Services								
Salaries and Wages								
Source of Supply Expense-Operation Labor	2,800.00	2,800.00	-	0%	8,550.00	11,200.00	(2,650.00)	-24%
Pumping Expense-Power Production Labor	1,500.00	2,000.00	(500.00)	-25%	6,500.00	8,000.00	(1,500.00)	-19%
Administrative and General Salaries	167,904.50	194,280.00	(26,375.50)	-14%	678,249.22	777,120.00	(98,870.78)	-13%
Personnel Economic Relief Allowance (PERA)	21,667.00	24,000.00	(2,333.00)	-10%	87,200.00	96,000.00	(8,800.00)	-9%
Representation Allowance	4,250.00	4,250.00	-	0%	17,000.00	17,000.00	-	0%
Transportation Allowance	4,250.00	4,250.00	-	0%	17,000.00	17,000.00	-	0%
Clothing and Uniform Allowance	-	-	-	#DIV/0!	55,000.00	60,000.00	(5,000.00)	-8%
Honoraria(Directors' Fees and Remunerations)	15,300.00	22,150.00	(6,850.00)	-31%	58,140.00	88,600.00	(30,460.00)	-34%
Year-End Bonus/MidYear	-	97,140.00	(97,140.00)	-100%	83,056.50	97,140.00	(14,083.50)	-14%
Other Bonuses and Allowances	34,000.00	36,000.00	(2,000.00)	-6%	163,500.00	174,000.00	(10,500.00)	-6%
Life and Retirement Insurance Contributions	19,933.56	23,318.00	(3,384.44)	-15%	79,734.24	93,272.00	(13,537.76)	-15%
Pag-ibig Contributions	1,100.00	1,200.00	(100.00)	-8%	4,400.00	4,800.00	(400.00)	-8%
Philhealth Contributions	1,900.00	2,200.00	(300.00)	-14%	7,600.00	8,800.00	(1,200.00)	-14%
EC Contributions	1,090.90	1,198.00	(107.10)	-9%	4,363.60	4,792.00	(428.40)	-9%
Vacation and Sick Leave Benefits	4,273.00	15,000.00	(10,727.00)	-72%	23,157.18	60,000.00	(36,842.82)	-61%
Other Personnel Benefits								
Overtime and Holiday Pay	-	1,000.00	(1,000.00)	-100%	203.00	4,000.00	(3,797.00)	-95%
Total Personal Services	P 279,968.96	430,786.00	(150,817.04)	-35%	1,293,653.74	1,521,724.00	(228,070.26)	-15%

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Other Operation Expenses:	CURRENT MONTH				YEAR-TO-DATE			
	Actual	Budget	Variance		Actual	Budget	Variance	
	Amount	Amount	Amount	% to Budget	Amount	Amount	Amount	% to Budget
Office Supplies Expense	4,681.00	6,200.00	(1,519.00)	-25%	18,981.00	24,800.00	(5,819.00)	-23%
Fuel, Oil and Lubricants Expenses	1,435.00	1,000.00	435.00	44%	4,840.00	4,000.00	840.00	21%
Other Supplies Expense	1,523.00	1,164.00	359.00	31%	2,441.74	4,656.00	(2,214.26)	-48%
Travel Expenses	4,287.00	6,500.00	(2,213.00)	-34%	19,508.20	26,000.00	(6,491.80)	-25%
Training Expenses	-	3,000.00	(3,000.00)	-100%	3,745.00	12,000.00	(8,255.00)	-69%
Electricity	2,905.70	7,000.00	(4,094.30)	-58%	14,537.28	28,000.00	(13,462.72)	-48%
Postage and Deliveries	545.00	850.00	(305.00)	-36%	2,115.00	3,400.00	(1,285.00)	-38%
Cable, Satellite, Telegraph and Radio Expenses	370.00	336.00	34.00	10%	1,378.00	1,344.00	34.00	3%
Internet Expense	120.00	149.00	(29.00)	-19%	295.00	596.00	(301.00)	-51%
Advertising, Promotional, Marketing Expenses	-	500.00	(500.00)	-100%	-	2,000.00	(2,000.00)	-100%
Taxes, Duties and Licenses	12,687.26	13,835.00	(1,147.74)	-8%	57,074.31	55,340.00	1,734.31	3%
Representation Expense	2,015.00	6,200.00	(4,185.00)	-68%	6,019.00	24,800.00	(18,781.00)	-76%
Rent Expense	8,050.00	9,050.00	(1,000.00)	-11%	32,200.00	36,200.00	(4,000.00)	-11%
Generation, Transmission and Distribution Expense								
Power/Fuel Purchased for Pumping	76,785.59	80,000.00	(3,214.41)	-4%	319,837.14	320,000.00	(162.86)	0%
Chemicals, Filtering & Laboratory Supplies Expense	3,296.80	7,000.00	(3,703.20)	-53%	19,169.54	28,000.00	(8,830.46)	-32%
Donations	-	1,000.00	(1,000.00)	-100%	-	4,000.00	(4,000.00)	-100%
Legal Services	5,150.00	5,500.00	(350.00)	-6%	20,450.00	22,000.00	(1,550.00)	-7%
General/Janitorial Services	200.00	550.00	(350.00)	-64%	560.00	2,200.00	(1,640.00)	-75%
Depreciation Expense-Plant (UPIS)	38,521.16	27,129.75	11,391.41	42%	152,028.08	108,519.00	43,509.08	40%
Depreciation Expense-Buildings and Other Structures	8,440.82	6,109.94	2,330.88	38%	33,763.28	24,439.76	9,323.52	38%
Depreciation-Office Equipment	704.51	509.96	194.55	38%	2,818.04	2,039.84	778.20	38%
Depreciation-Laboratory Equipment	10,193.82	7,378.86	2,814.96	38%	40,775.28	29,515.44	11,259.84	38%
Depreciation-Land Transport Equipment	530.97	384.35	146.62	38%	2,123.88	1,537.40	586.48	38%
Depreciation-Other Machinery and Equipment	10,155.40	7,175.42	2,979.98	42%	40,136.34	28,701.68	11,434.66	40%
Amortization-Intangible Asset	1,812.13	1,311.72	500.41	38%	7,248.52	5,246.88	2,001.64	38%
Total Other Operations Expenses	P 194,410.16	199,834.00	(5,423.84)	-3%	802,044.63	799,336.00	2,708.63	0%
Total Operation Expenses	P 474,379.12	630,620.00	(156,240.88)	-25%	2,095,698.37	2,321,060.00	(225,361.63)	-10%

	CURRENT MONTH				YEAR-TO-DATE			
	Actual	Budget	Variance		Actual	Budget	Variance	
	Amount	Amount	Amount	% to Budget	Amount	Amount	Amount	% to Budget
Maintenance Expenses:								
<u>Repair and Maintenance-Plant (UPIS)</u>								
Maintenance of Springs & Tunnels	-	200.00	(200.00)	-100%	270.00	800.00	(530.00)	-66%
Maintenance of Reservoirs and Tanks	-	500.00	(500.00)	-100%	604.00	2,000.00	(1,396.00)	-70%
Maintenance of Transmissions and Distrib. Mains	284.00	2,500.00	(2,216.00)	-89%	2,370.00	10,000.00	(7,630.00)	-76%
Maintenance of Services	6,517.25	16,500.00	(9,982.75)	-61%	29,079.88	66,000.00	(36,920.12)	-56%
Maintenance of Other Plants	-	1,000.00	(1,000.00)	-100%	516.00	4,000.00	(3,484.00)	-87%
Repair and Maintenance-Land Transport Equipment	215.00	500.00	(285.00)	-57%	1,863.00	2,000.00	(137.00)	-7%
<u>Repair and Maintenance-Other Machinery and Equipment</u>								
Maintenance of Power Production Equipment	945.00	500.00	445.00	89%	1,863.00	2,000.00	(137.00)	-7%
Maintenance of Pumping Equipment	1,205.00	2,000.00	(795.00)	-40%	2,085.00	8,000.00	(5,915.00)	-74%
Maintenance of Water Treatment Equipment	-	100.00	(100.00)	-100%	-	400.00	(400.00)	-100%
Maintenance of Tools, Shops & Garage Equipment	-	592.25	(592.25)	-100%	360.00	2,369.00	(2,009.00)	-85%
Total Maintenance Expenses	₱ 9,166.25	24,392.25	(15,226.00)	-62%	39,010.88	97,569.00	(58,558.12)	-60%
Total Operation and Maintenance Expenses	₱ 483,545.37	655,012.25	(171,466.88)	-26%	2,134,709.25	2,418,629.00	(283,919.75)	-12%
Utility Operating Income	₱ 79,556.27	76,337.75	3,218.52	4%	718,767.30	506,771.00	211,996.30	42%
Add: Other Income								
Miscellaneous Non-Operating Income	-	1,000.00	(1,000.00)	-100%	757.00	4,000.00	(3,243.00)	-81%
Interest Income	-	100.00	(100.00)	-100%	403.70	400.00	3.70	1%
Total Other Income	-	1,000.00	(1,000.00)	-100%	1,160.70	4,000.00	(2,839.30)	-71%
Net Income Before Interest and Financial Charges	₱ 79,556.27	77,337.75	2,218.52	3%	719,928.00	510,771.00	209,157.00	41%
Interest Expense	₱ 53,378.90	52,123.00	1,255.90	2%	216,389.27	208,492.00	7,897.27	4%
Net Income for the Period	₱ 26,177.37	25,214.75	962.62	4%	503,538.73	302,279.00	201,259.73	67%

PREPARED BY:

RUBY ANN M. MABASA
Accounting Processor A

NOTED BY:

EDNA P. MARTOS

General Manager F

P-3



Republic of the Philippines
ROMBLON WATER DISTRICT
Income Statement

For the Period Ended May 31, 2014

	CURRENT MONTH				YEAR-TO-DATE			
	Actual	Budget	Variance		Actual	Budget	Variance	
	Amount	Amount	Amount	% to Budget	Amount	Amount	Amount	% to Budget
Business and Service Income:								
Generation, Transmission and Distribution Income								
Metered Sales	P 622,115.78	691,733.00	(69,617.22)	-10%	3,303,081.15	3,458,665.00	(155,583.85)	-4%
Other Sales or Service	-	500.00	(500.00)	-100%	1,929.00	2,500.00	(571.00)	-23%
Other Business and Service Income								
Miscellaneous Service Income	31,600.00	17,500.00	14,100.00	81%	137,340.00	87,500.00	49,840.00	57%
Fines and Penalties-Business & Service Income								
Penalty Charges-Overdue Water Bills	17,445.01	21,617.00	(4,171.99)	-19%	82,287.19	108,085.00	(25,797.81)	-24%
Total Business and Service Income	P 671,160.79	731,350.00	(60,189.21)	-8%	3,524,637.34	3,656,750.00	(132,112.66)	-4%
Less: Operating Expenses:								
Operation Expenses:								
Personal Services								
Salaries and Wages								
Source of Supply Expense-Operation Labor	3,296.67	2,800.00	496.67	18%	11,846.67	14,000.00	(2,153.33)	-15%
Pumping Expense-Power Production Labor	2,866.68	2,000.00	866.68	43%	9,366.68	10,000.00	(633.32)	-6%
Administrative and General Salaries	169,182.63	194,280.00	(25,097.37)	-13%	847,431.85	971,400.00	(123,968.15)	-13%
Personnel Economic Relief Allowance (PERA)	21,600.00	24,000.00	(2,400.00)	-10%	108,800.00	120,000.00	(11,200.00)	-9%
Representation Allowance	4,250.00	4,250.00	-	0%	21,250.00	21,250.00	-	0%
Transportation Allowance	4,250.00	4,250.00	-	0%	21,250.00	21,250.00	-	0%
Clothing and Uniform Allowance	-	-	-	#DIV/0!	55,000.00	60,000.00	(5,000.00)	-8%
Honoraria(Directors' Fees and Remunerations)	12,240.00	22,150.00	(9,910.00)	-45%	70,380.00	110,750.00	(40,370.00)	-36%
Year-End Bonus/MidYear	-	97,140.00	(97,140.00)	-100%	83,056.50	97,140.00	(14,083.50)	-14%
Other Bonuses and Allowances	34,000.00	36,000.00	(2,000.00)	-6%	197,500.00	210,000.00	(12,500.00)	-6%
Life and Retirement Insurance Contributions	19,933.56	23,318.00	(3,384.44)	-15%	99,667.80	116,590.00	(16,922.20)	-15%
Pag-ibig Contributions	1,100.00	1,200.00	(100.00)	-8%	5,500.00	6,000.00	(500.00)	-8%
Philhealth Contributions	1,900.00	2,200.00	(300.00)	-14%	9,500.00	11,000.00	(1,500.00)	-14%
EC Contributions	1,090.90	1,198.00	(107.10)	-9%	5,454.50	5,990.00	(535.50)	-9%
Vacation and Sick Leave Benefits	4,323.41	15,000.00	(10,676.59)	-71%	27,480.59	75,000.00	(47,519.41)	-63%
Other Personnel Benefits								
Overtime and Holiday Pay	2,507.03	1,000.00	1,507.03	151%	2,710.03	5,000.00	(2,289.97)	-46%
Total Personal Services	P 282,540.88	430,786.00	(148,245.12)	-34%	1,576,194.62	1,855,370.00	(279,175.38)	-15%

Other Operation Expenses:	CURRENT MONTH				YEAR-TO-DATE			
	Actual	Budget	Variance		Actual	Budget	Variance	
	Amount	Amount	Amount	% to Budget	Amount	Amount	Amount	% to Budget
Office Supplies Expense	11,493.00	6,200.00	5,293.00	85%	30,474.00	31,000.00	(526.00)	-2%
Fuel, Oil and Lubricants Expenses	1,600.00	1,000.00	600.00	60%	6,440.00	5,000.00	1,440.00	29%
Other Supplies Expense	576.00	1,164.00	(588.00)	-51%	3,017.74	5,820.00	(2,802.26)	-48%
Travel Expenses	10,394.00	6,500.00	3,894.00	60%	29,902.20	32,500.00	(2,597.80)	-8%
Training Expenses	-	3,000.00	(3,000.00)	-100%	3,745.00	15,000.00	(11,255.00)	-75%
Electricity	2,940.62	7,000.00	(4,059.38)	-58%	17,477.90	35,000.00	(17,522.10)	-50%
Postage and Deliveries	532.00	850.00	(318.00)	-37%	2,647.00	4,250.00	(1,603.00)	-38%
Cable, Satellite, Telegraph and Radio Expenses	370.00	336.00	34.00	10%	1,748.00	1,680.00	68.00	4%
Internet Expense	60.00	149.00	(89.00)	-60%	355.00	745.00	(390.00)	-52%
Advertising, Promotional, Marketing Expenses	-	500.00	(500.00)	-100%	-	2,500.00	(2,500.00)	-100%
Taxes, Duties and Licenses	13,681.75	13,835.00	(153.25)	-1%	70,756.06	69,175.00	1,581.06	2%
Representation Expense	1,440.00	6,200.00	(4,760.00)	-77%	7,459.00	31,000.00	(23,541.00)	-76%
Rent Expense	8,050.00	9,050.00	(1,000.00)	-11%	40,250.00	45,250.00	(5,000.00)	-11%
Generation, Transmission and Distribution Expense								
Power/Fuel Purchased for Pumping	100,515.19	80,000.00	20,515.19	26%	420,352.33	400,000.00	20,352.33	5%
Chemicals, Filtering & Laboratory Supplies Expense	3,106.60	7,000.00	(3,893.40)	-56%	22,276.14	35,000.00	(12,723.86)	-36%
Donations	-	1,000.00	(1,000.00)	-100%	-	5,000.00	(5,000.00)	-100%
Legal Services	5,000.00	5,500.00	(500.00)	-9%	25,450.00	27,500.00	(2,050.00)	-7%
General/Janitorial Services	975.00	550.00	425.00	77%	1,535.00	2,750.00	(1,215.00)	-44%
Depreciation Expense-Plant (UPIS)	38,950.91	27,129.75	11,821.16	44%	190,978.99	135,648.75	55,330.24	41%
Depreciation Expense-Buildings and Other Structures	8,440.82	6,109.94	2,330.88	38%	42,204.10	30,549.70	11,654.40	38%
Depreciation-Office Equipment	1,085.20	509.96	575.24	113%	3,903.24	2,549.80	1,353.44	53%
Depreciation-Laboratory Equipment	10,193.82	7,378.86	2,814.96	38%	50,969.10	36,894.30	14,074.80	38%
Depreciation-Land Transport Equipment	530.97	384.35	146.62	38%	2,654.85	1,921.75	733.10	38%
Depreciation-Other Machinery and Equipment	10,155.40	7,175.42	2,979.98	42%	50,291.74	35,877.10	14,414.64	40%
Amortization-Intangible Asset	1,812.13	1,311.72	500.41	38%	9,060.65	6,558.60	2,502.05	38%
Total Other Operations Expenses	P 231,903.41	199,834.00	32,069.41	16%	1,033,948.04	999,170.00	34,778.04	3%
Total Operation Expenses	P 514,444.29	630,620.00	(116,175.71)	-18%	2,610,142.66	2,854,540.00	(244,397.34)	-9%

	CURRENT MONTH				YEAR-TO-DATE			
	Actual	Budget	Variance		Actual	Budget	Variance	
	Amount	Amount	Amount	% to Budget	Amount	Amount	Amount	% to Budget
Maintenance Expenses:								
<u>Repair and Maintenance-Plant (UPIS)</u>								
Maintenance of Springs & Tunnels	-	200.00	(200.00)	-100%	270.00	1,000.00	(730.00)	-73%
Maintenance of Reservoirs and Tanks	-	500.00	(500.00)	-100%	604.00	2,500.00	(1,896.00)	-76%
Maintenance of Transmissions and Distrib. Mains	1,968.36	2,500.00	(531.64)	-21%	4,338.36	12,500.00	(8,161.64)	-65%
Maintenance of Services	16,796.14	16,500.00	296.14	2%	45,876.02	82,500.00	(36,623.98)	-44%
Maintenance of Other Plants	-	1,000.00	(1,000.00)	-100%	516.00	5,000.00	(4,484.00)	-90%
Repair and Maintenance-Land Transport Equipment	65.00	500.00	(435.00)	-87%	1,928.00	2,500.00	(572.00)	-23%
<u>Repair and Maintenance-Other Machinery and Equipment</u>								
Maintenance of Power Production Equipment	3,710.00	500.00	3,210.00	642%	5,573.00	2,500.00	3,073.00	123%
Maintenance of Pumping Equipment	5,176.00	2,000.00	3,176.00	159%	7,261.00	10,000.00	(2,739.00)	-27%
Maintenance of Water Treatment Equipment	165.00	100.00	65.00	65%	165.00	500.00	(335.00)	-67%
Maintenance of Tools, Shops & Garage Equipment	-	592.25	(592.25)	-100%	360.00	2,961.25	(2,601.25)	-88%
Total Maintenance Expenses	P 27,880.50	24,392.25	3,488.25	14%	66,891.38	121,961.25	(55,069.87)	-45%
Total Operation and Maintenance Expenses	P 542,324.79	655,012.25	(112,687.46)	-17%	2,677,034.04	2,976,501.25	(299,467.21)	-10%
Utility Operating Income	P 128,836.00	76,337.75	52,498.25	69%	847,603.30	680,248.75	167,354.55	25%
Add: Other Income								
Miscellaneous Non-Operating Income	-	1,000.00	(1,000.00)	-100%	757.00	5,000.00	(4,243.00)	-85%
Interest Income	-	100.00	(100.00)	-100%	403.70	500.00	(96.30)	-19%
Total Other Income	-	1,000.00	(1,000.00)	-100%	1,160.70	5,000.00	(3,839.30)	-77%
Net Income Before Interest and Financial Charges	P 128,836.00	77,337.75	51,498.25	67%	848,764.00	685,248.75	163,515.25	24%
Interest Expense	P 52,892.36	52,123.00	769.36	1%	269,281.63	260,615.00	8,666.63	3%
Net Income for the Period	P 75,943.64	25,214.75	50,728.89	201%	579,482.37	424,633.75	154,848.62	36%

PREPARED BY:

RUBY ANN M. MABASA
Accounting Processor A

NOTED BY:

EDNA P. MARTOS

General Manager F

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Republic of the Philippines
ROMBLON WATER DISTRICT
Income Statement
For the Period Ended June 30, 2014

	CURRENT MONTH				YEAR-TO-DATE			
	Actual	Budget	Variance		Actual	Budget	Variance	
	Amount	Amount	Amount	% to Budget	Amount	Amount	Amount	% to Budget
Business and Service Income:								
Generation, Transmission and Distribution Income								
Metered Sales	P 697,007.10	691,733.00	5,274.10	1%	4,000,088.25	4,150,398.00	(150,309.75)	-4%
Other Sales or Service	-	500.00	(500.00)	-100%	1,929.00	3,000.00	(1,071.00)	-36%
Other Business and Service Income								
Miscellaneous Service Income	17,800.00	17,500.00	300.00	2%	155,140.00	105,000.00	50,140.00	48%
Fines and Penalties-Business & Service Income								
Penalty Charges-Overdue Water Bills	17,240.11	21,617.00	(4,376.89)	-20%	99,527.30	129,702.00	(30,174.70)	-23%
Total Business and Service Income	P 732,047.21	731,350.00	697.21	0%	4,256,684.55	4,388,100.00	(131,415.45)	-3%
Less: Operating Expenses:								
Operation Expenses:								
Personal Services								
Salaries and Wages								
Source of Supply Expense-Operation Labor	153.33	2,800.00	(2,646.67)	-95%	12,000.00	16,800.00	(4,800.00)	-29%
Pumping Expense-Power Production Labor	133.32	2,000.00	(1,866.68)	-93%	9,500.00	12,000.00	(2,500.00)	-21%
Administrative and General Salaries	169,655.55	194,280.00	(24,624.45)	-13%	1,017,087.40	1,165,680.00	(148,592.60)	-13%
Personnel Economic Relief Allowance (PERA)	21,866.67	24,000.00	(2,133.33)	-9%	130,666.67	144,000.00	(13,333.33)	-9%
Representation Allowance	4,250.00	4,250.00	-	0%	25,500.00	25,500.00	-	0%
Transportation Allowance	4,250.00	4,250.00	-	0%	25,500.00	25,500.00	-	0%
Clothing and Uniform Allowance	-	-	-	#DIV/0!	55,000.00	60,000.00	(5,000.00)	-8%
Honoraria(Directors' Fees and Remunerations)	15,305.00	22,150.00	(6,845.00)	-31%	85,685.00	132,900.00	(47,215.00)	-36%
Year-End Bonus/MidYear	-	97,140.00	(97,140.00)	-100%	83,056.50	97,140.00	(14,083.50)	-14%
Other Bonuses and Allowances	34,000.00	36,000.00	(2,000.00)	-6%	231,500.00	246,000.00	(14,500.00)	-6%
Life and Retirement Insurance Contributions	19,933.56	23,318.00	(3,384.44)	-15%	119,601.36	139,908.00	(20,306.64)	-15%
Pag-ibig Contributions	1,100.00	1,200.00	(100.00)	-8%	6,600.00	7,200.00	(600.00)	-8%
Philhealth Contributions	1,900.00	2,200.00	(300.00)	-14%	11,400.00	13,200.00	(1,800.00)	-14%
EC Contributions	1,090.90	1,198.00	(107.10)	-9%	6,545.40	7,188.00	(642.60)	-9%
Vacation and Sick Leave Benefits	29,400.68	15,000.00	14,400.68	96%	56,881.27	90,000.00	(33,118.73)	-37%
Other Personnel Benefits	-	-	-	-	-	-	-	-
Overtime and Holiday Pay	171.88	1,000.00	(828.12)	-83%	2,881.91	6,000.00	(3,118.09)	-52%
Total Personal Services	P 303,210.89	430,786.00	(127,575.11)	-30%	1,879,405.51	2,189,016.00	(309,610.49)	-14%

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Other Operation Expenses:	CURRENT MONTH				YEAR-TO-DATE			
	Actual	Budget	Variance		Actual	Budget	Variance	
	Amount	Amount	Amount	% to Budget	Amount	Amount	Amount	% to Budget
Office Supplies Expense	5,762.00	6,200.00	(438.00)	-7%	36,236.00	37,200.00	(964.00)	-3%
Fuel, Oil and Lubricants Expenses	2,270.00	1,000.00	1,270.00	127%	8,710.00	6,000.00	2,710.00	45%
Other Supplies Expense	6,357.46	1,164.00	5,193.46	446%	9,375.20	6,984.00	2,391.20	34%
Travel Expenses	6,413.50	6,500.00	(86.50)	-1%	36,315.70	39,000.00	(2,684.30)	-7%
Training Expenses	-	3,000.00	(3,000.00)	-100%	3,745.00	18,000.00	(14,255.00)	-79%
Electricity	3,758.15	7,000.00	(3,241.85)	-46%	21,236.05	42,000.00	(20,763.95)	-49%
Postage and Deliveries	339.00	850.00	(511.00)	-60%	2,986.00	5,100.00	(2,114.00)	-41%
Cable, Satellite, Telegraph and Radio Expenses	370.00	336.00	34.00	10%	2,118.00	2,016.00	102.00	5%
Internet Expense	190.00	149.00	41.00	28%	545.00	894.00	(349.00)	-39%
Advertising, Promotional, Marketing Expenses	-	500.00	(500.00)	-100%	-	3,000.00	(3,000.00)	-100%
Taxes, Duties and Licenses	11,718.78	13,835.00	(2,116.22)	-15%	82,474.84	83,010.00	(535.16)	-1%
Representation Expense	22,859.25	6,200.00	16,659.25	269%	30,318.25	37,200.00	(6,881.75)	-18%
Rent Expense	8,050.00	9,050.00	(1,000.00)	-11%	48,300.00	54,300.00	(6,000.00)	-11%
Generation, Transmission and Distribution Expense					-			
Power/Fuel Purchased for Pumping	71,675.89	80,000.00	(8,324.11)	-10%	492,028.22	480,000.00	12,028.22	3%
Chemicals, Filtering & Laboratory Supplies Expense	2,282.40	7,000.00	(4,717.60)	-67%	24,558.54	42,000.00	(17,441.46)	-42%
Donations	-	1,000.00	(1,000.00)	-100%	-	6,000.00	(6,000.00)	-100%
Legal Services	-	5,500.00	(5,500.00)	-100%	15,450.00	33,000.00	(17,550.00)	-53%
General/Janitorial Services	160.00	550.00	(390.00)	-71%	1,695.00	3,300.00	(1,605.00)	-49%
Depreciation Expense-Plant (UPIS)	39,326.96	27,129.75	12,197.21	45%	230,305.95	162,778.50	67,527.45	41%
Depreciation Expense-Buildings and Other Structures	8,440.82	6,109.94	2,330.88	38%	50,644.92	36,659.64	13,985.28	38%
Depreciation-Office Equipment	1,212.70	509.96	702.74	138%	5,115.94	3,059.76	2,056.18	67%
Depreciation-Laboratory Equipment	10,193.82	7,378.86	2,814.96	38%	61,162.92	44,273.16	16,889.76	38%
Depreciation-Land Transport Equipment	530.97	384.35	146.62	38%	3,185.82	2,306.10	879.72	38%
Depreciation-Other Machinery and Equipment	10,155.40	7,175.42	2,979.98	42%	60,447.14	43,052.52	17,394.62	40%
Amortization-Intangible Asset	1,812.13	1,311.72	500.41	38%	10,872.78	7,870.32	3,002.46	38%
Total Other Operations Expenses	P 213,879.23	199,834.00	14,045.23	7%	1,237,827.27	1,199,004.00	38,823.27	3%
Total Operation Expenses	P 517,090.12	630,620.00	(113,529.88)	-18%	3,117,232.78	3,388,020.00	(270,787.22)	-8%

	CURRENT MONTH				YEAR-TO-DATE			
	Actual	Budget	Variance		Actual	Budget	Variance	
	Amount	Amount	Amount	% to Budget	Amount	Amount	Amount	% to Budget
Maintenance Expenses:								
<u>Repair and Maintenance-Plant (UPIS)</u>								
Maintenance of Springs & Tunnels	-	200.00	(200.00)	-100%	270.00	1,200.00	(930.00)	-78%
Maintenance of Reservoirs and Tanks	-	500.00	(500.00)	-100%	604.00	3,000.00	(2,396.00)	-80%
Maintenance of Transmissions and Distrib. Mains	1,660.00	2,500.00	(840.00)	-34%	5,998.36	15,000.00	(9,001.64)	-60%
Maintenance of Services	14,327.97	16,500.00	(2,172.03)	-13%	60,203.99	99,000.00	(38,796.01)	-39%
Maintenance of Other Plants	1,194.00	1,000.00	194.00	19%	1,710.00	6,000.00	(4,290.00)	-72%
Repair and Maintenance-Land Transport Equipment	1,100.00	500.00	600.00	120%	3,028.00	3,000.00	28.00	1%
<u>Repair and Maintenance-Other Machinery and Equipment</u>								
Maintenance of Power Production Equipment	-	500.00	(500.00)	-100%	5,573.00	3,000.00	2,573.00	86%
Maintenance of Pumping Equipment	1,329.00	2,000.00	(671.00)	-34%	8,590.00	12,000.00	(3,410.00)	-28%
Maintenance of Water Treatment Equipment	40.00	100.00	(60.00)	-60%	205.00	600.00	(395.00)	-66%
Maintenance of Tools, Shops & Garage Equipment	-	592.25	(592.25)	-100%	360.00	3,553.50	(3,193.50)	-90%
Total Maintenance Expenses	₱ 19,650.97	24,392.25	(4,741.28)	-19%	86,542.35	146,353.50	(59,811.15)	-41%
Total Operation and Maintenance Expenses	₱ 536,741.09	655,012.25	(118,271.16)	-18%	3,203,775.13	3,534,373.50	(330,598.37)	-9%
Utility Operating Income	₱ 195,306.12	76,337.75	118,968.37	156%	1,052,909.42	853,726.50	199,182.92	23%
Add: Other Income								
Miscellaneous Non-Operating Income	-	1,000.00	(1,000.00)	-100%	757.00	6,000.00	(5,243.00)	-87%
Interest Income	437.29	100.00	337.29	337%	840.99	600.00	240.99	40%
Total Other Income	437.29	1,000.00	(562.71)	-56%	1,597.99	6,000.00	(4,402.01)	-73%
Miscellaneous Income Deductions								
Other Losses	₱ 686.00	-	686.00	#DIV/0!	686.00	-	686.00	#DIV/0!
Net Income Before Interest & Financial Charges	₱ 195,057.41	77,337.75	117,719.66	152%	1,053,821.41	859,726.50	194,094.91	23%
Interest Expense	52,401.26	52,123.00	278.26	1%	321,682.89	312,738.00	8,944.89	3%
Net Income for the Period	₱ 142,656.15	25,214.75	117,441.40	466%	732,138.52	546,988.50	185,150.02	34%

PREPARED BY:

APPROVED BY:

RUBY ANN M. MABASA
Accounting Processor A

EDNA P. MARTOS
General Manager F



Republic of the Philippines
ROMBLON WATER DISTRICT
Income Statement

For the Period Ended July 31, 2014

	CURRENT MONTH				YEAR-TO-DATE			
	Actual	Budget	Variance		Actual	Budget	Variance	
	Amount	Amount	Amount	% to Budget	Amount	Amount	Amount	% to Budget
Business and Service Income:								
Generation, Transmission and Distribution Income								
Metered Sales	P 596,877.58	691,733.00	(94,855.42)	-14%	4,596,965.83	4,842,131.00	(245,165.17)	-5%
Other Sales or Service	-	500.00	(500.00)	-100%	1,929.00	3,500.00	(1,571.00)	-45%
Other Business and Service Income								
Miscellaneous Service Income	14,250.00	17,500.00	(3,250.00)	-19%	169,390.00	122,500.00	46,890.00	38%
Fines and Penalties-Business & Service Income								
Penalty Charges-Overdue Water Bills	16,409.68	21,617.00	(5,207.32)	-24%	115,936.98	151,319.00	(35,382.02)	-23%
Total Business and Service Income	P 627,537.26	731,350.00	(103,812.74)	-14%	4,884,221.81	5,119,450.00	(235,228.19)	-5%
Less: Operating Expenses:								
Operation Expenses:								
Personal Services								
Salaries and Wages								
Source of Supply Expense-Operation Labor	2,300.00	2,800.00	(500.00)	-18%	14,300.00	19,600.00	(5,300.00)	-27%
Pumping Expense-Power Production Labor	1,500.00	2,000.00	(500.00)	-25%	11,000.00	14,000.00	(3,000.00)	-21%
Administrative and General Salaries	154,760.00	194,280.00	(39,520.00)	-20%	1,171,847.40	1,359,960.00	(188,112.60)	-14%
Personnel Economic Relief Allowance (PERA)	20,000.00	24,000.00	(4,000.00)	-17%	150,666.67	168,000.00	(17,333.33)	-10%
Representation Allowance	4,250.00	4,250.00	-	0%	29,750.00	29,750.00	-	0%
Transportation Allowance	4,250.00	4,250.00	-	0%	29,750.00	29,750.00	-	0%
Clothing and Uniform Allowance	-	-	-	#DIV/0!	55,000.00	60,000.00	(5,000.00)	-8%
Honoraria(Directors' Fees and Remunerations)	13,920.00	22,150.00	(8,230.00)	-37%	99,605.00	155,050.00	(55,445.00)	-36%
Year-End Bonus/MidYear	-	97,140.00	(97,140.00)	-100%	83,056.50	97,140.00	(14,083.50)	-14%
Other Bonuses and Allowances	32,000.00	36,000.00	(4,000.00)	-11%	263,500.00	282,000.00	(18,500.00)	-7%
Life and Retirement Insurance Contributions	18,121.20	23,318.00	(5,196.80)	-22%	137,722.56	163,226.00	(25,503.44)	-16%
Pag-ibig Contributions	1,000.00	1,200.00	(200.00)	-17%	7,600.00	8,400.00	(800.00)	-10%
Philhealth Contributions	1,712.50	2,200.00	(487.50)	-22%	13,112.50	15,400.00	(2,287.50)	-15%
EC Contributions	990.90	1,198.00	(207.10)	-17%	7,536.30	8,386.00	(849.70)	-10%
Vacation and Sick Leave Benefits	-	15,000.00	(15,000.00)	-100%	56,881.27	105,000.00	(48,118.73)	-46%
Other Personnel Benefits								
Overtime and Holiday Pay	114.84	1,000.00	(885.16)	-89%	2,996.75	7,000.00	(4,003.25)	-57%
Total Personal Services	P 254,919.44	430,786.00	(175,866.56)	-41%	2,134,324.95	2,522,662.00	(388,337.05)	-15%

Other Operation Expenses:	CURRENT MONTH				YEAR-TO-DATE			
	Actual	Budget	Variance		Actual	Budget	Variance	
	Amount	Amount	Amount	% to Budget	Amount	Amount	Amount	% to Budget
Office Supplies Expense	4,724.34	6,200.00	(1,475.66)	-24%	40,960.34	43,400.00	(2,439.66)	-6%
Fuel, Oil and Lubricants Expenses	2,340.00	1,000.00	1,340.00	134%	11,050.00	7,000.00	4,050.00	58%
Other Supplies Expense	286.00	1,164.00	(878.00)	-75%	9,661.20	8,148.00	1,513.20	19%
Travel Expenses	27,436.00	6,500.00	20,936.00	322%	63,751.70	45,500.00	18,251.70	40%
Training Expenses	31,000.00	3,000.00	28,000.00	933%	34,745.00	21,000.00	13,745.00	65%
Electricity	3,761.49	7,000.00	(3,238.51)	-46%	24,997.54	49,000.00	(24,002.46)	-49%
Postage and Deliveries	460.00	850.00	(390.00)	-46%	3,446.00	5,950.00	(2,504.00)	-42%
Cable, Satellite, Telegraph and Radio Expenses	370.00	336.00	34.00	10%	2,488.00	2,352.00	136.00	6%
Internet Expense	-	149.00	(149.00)	-100%	545.00	1,043.00	(498.00)	-48%
Advertising, Promotional, Marketing Expenses	-	500.00	(500.00)	-100%	-	3,500.00	(3,500.00)	-100%
Taxes, Duties and Licenses	12,256.10	13,835.00	(1,578.90)	-11%	94,730.94	96,845.00	(2,114.06)	-2%
Representation Expense	3,180.00	6,200.00	(3,020.00)	-49%	33,498.25	43,400.00	(9,901.75)	-23%
Rent Expense	8,050.00	9,050.00	(1,000.00)	-11%	56,350.00	63,350.00	(7,000.00)	-11%
Generation, Transmission and Distribution Expense					-			
Power/Fuel Purchased for Pumping	76,932.16	80,000.00	(3,067.84)	-4%	568,960.38	560,000.00	8,960.38	2%
Chemicals, Filtering & Laboratory Supplies Expense	7,535.88	7,000.00	535.88	8%	32,094.42	49,000.00	(16,905.58)	-35%
Donations	-	1,000.00	(1,000.00)	-100%	-	7,000.00	(7,000.00)	-100%
Legal Services	200.00	5,500.00	(5,300.00)	-96%	15,650.00	38,500.00	(22,850.00)	-59%
General/Janitorial Services	-	550.00	(550.00)	-100%	1,695.00	3,850.00	(2,155.00)	-56%
Depreciation Expense-Plant (UPIS)	39,459.36	27,129.75	12,329.61	45%	269,765.31	189,908.25	79,857.06	42%
Depreciation Expense-Buildings and Other Structures	8,440.82	6,109.94	2,330.88	38%	59,085.74	42,769.58	16,316.16	38%
Depreciation-Office Equipment	1,212.70	509.96	702.74	138%	6,328.64	3,569.72	2,758.92	77%
Depreciation-Laboratory Equipment	10,193.82	7,378.86	2,814.96	38%	71,356.74	51,652.02	19,704.72	38%
Depreciation-Land Transport Equipment	530.97	384.35	146.62	38%	3,716.79	2,690.45	1,026.34	38%
Depreciation-Other Machinery and Equipment	10,155.40	7,175.42	2,979.98	42%	70,602.54	50,227.94	20,374.60	41%
Amortization-Intangible Asset	1,812.13	1,311.72	500.41	38%	12,684.91	9,182.04	3,502.87	38%
Total Other Operations Expenses	P 250,337.17	199,834.00	50,503.17	25%	1,488,164.44	1,398,838.00	89,326.44	6%
Total Operation Expenses	P 505,256.61	630,620.00	(125,363.39)	-20%	3,622,489.39	3,921,500.00	(299,010.61)	-8%

	CURRENT MONTH				YEAR-TO-DATE			
	Actual	Budget	Variance		Actual	Budget	Variance	
	Amount	Amount	Amount	% to Budget	Amount	Amount	Amount	% to Budget
Maintenance Expenses:								
<u>Repair and Maintenance-Plant (UPIS)</u>								
Maintenance of Springs & Tunnels	-	200.00	(200.00)	-100%	270.00	1,400.00	(1,130.00)	-81%
Maintenance of Reservoirs and Tanks	54.00	500.00	(446.00)	-89%	658.00	3,500.00	(2,842.00)	-81%
Maintenance of Transmissions and Distrib. Mains	3,270.00	2,500.00	770.00	31%	9,268.36	17,500.00	(8,231.64)	-47%
Maintenance of Services	14,403.76	16,500.00	(2,096.24)	-13%	74,607.75	115,500.00	(40,892.25)	-35%
Maintenance of Other Plants	-	1,000.00	(1,000.00)	-100%	1,710.00	7,000.00	(5,290.00)	-76%
Repair and Maintenance-Land Transport Equipment	-	500.00	(500.00)	-100%	3,028.00	3,500.00	(472.00)	-13%
<u>Repair and Maintenance-Other Machinery and Equipment</u>								
Maintenance of Power Production Equipment	-	500.00	(500.00)	-100%	5,573.00	3,500.00	2,073.00	59%
Maintenance of Pumping Equipment	2,615.00	2,000.00	615.00	31%	11,205.00	14,000.00	(2,795.00)	-20%
Maintenance of Water Treatment Equipment	65.00	100.00	(35.00)	-35%	270.00	700.00	(430.00)	-61%
Maintenance of Tools, Shops & Garage Equipment	-	592.25	(592.25)	-100%	360.00	4,145.75	(3,785.75)	-91%
Total Maintenance Expenses	P 20,407.76	24,392.25	(3,984.49)	-16%	106,950.11	170,745.75	(63,795.64)	-37%
Total Operation and Maintenance Expenses	P 525,664.37	655,012.25	(129,347.88)	-20%	3,729,439.50	4,092,245.75	(362,806.25)	-9%
Utility Operating Income	P 101,872.89	76,337.75	25,535.14	33%	1,154,782.31	1,027,204.25	127,578.06	12%
Add: Other Income								
Miscellaneous Non-Operating Income	-	1,000.00	(1,000.00)	-100%	757.00	7,000.00	(6,243.00)	-89%
Interest Income	-	100.00	(100.00)	-100%	840.99	700.00	140.99	20%
Total Other Income	-	1,000.00	(1,000.00)	-100%	1,597.99	7,000.00	(5,402.01)	-77%
Miscellaneous Income Deductions								
Other Losses	P -	-	-	#DIV/0!	686.00	-	686.00	#DIV/0!
Net Income Before Interest & Financial Charges	P 101,872.89	77,337.75	24,535.14	32%	1,155,694.30	1,034,204.25	121,490.05	12%
Interest Expense	51,903.58	52,123.00	(219.42)	0%	373,586.47	364,861.00	8,725.47	2%
Net Income for the Period	P 49,969.31	25,214.75	24,754.56	98%	782,107.83	669,343.25	112,764.58	17%

PREPARED BY:

APPROVED BY:

RUBY ANN M. MABASA
Accounting Processor A

EDNA P. MARTOS
General Manager F



Republic of the Philippines
ROMBLON WATER DISTRICT
Income Statement

For the Period Ended August 31, 2014

	CURRENT MONTH				YEAR-TO-DATE			
	Actual	Budget	Variance		Actual	Budget	Variance	
	Amount	Amount	Amount	% to Budget	Amount	Amount	Amount	% to Budget
Business and Service Income:								
Generation, Transmission and Distribution Income								
Metered Sales	₱ 703,442.45	691,733.00	11,709.45	2%	5,300,408.28	5,533,864.00	(233,455.72)	-4%
Other Sales or Service	-	500.00	(500.00)	-100%	1,929.00	4,000.00	(2,071.00)	-52%
Other Business and Service Income								
Miscellaneous Service Income	21,460.00	17,500.00	3,960.00	23%	190,850.00	140,000.00	50,850.00	36%
Fines and Penalties-Business & Service Income								
Penalty Charges-Overdue Water Bills	16,335.73	21,617.00	(5,281.27)	-24%	132,272.71	172,936.00	(40,663.29)	-24%
Total Business and Service Income	₱ 741,238.18	731,350.00	9,888.18	1%	5,625,459.99	5,850,800.00	(225,340.01)	-4%
Less: Operating Expenses:								
Operation Expenses:					8,300,796.00			
Personal Services								
Salaries and Wages								
Source of Supply Expense-Operation Labor	3,450.00	2,800.00	650.00	23%	17,750.00	22,400.00	(4,650.00)	-21%
Pumping Expense-Power Production Labor	2,250.00	2,000.00	250.00	13%	13,250.00	16,000.00	(2,750.00)	-17%
Administrative and General Salaries	166,691.00	194,280.00	(27,589.00)	-14%	1,338,538.40	1,554,240.00	(215,701.60)	-14%
Personnel Economic Relief Allowance (PERA)	22,000.00	24,000.00	(2,000.00)	-8%	172,666.67	192,000.00	(19,333.33)	-10%
Representation Allowance	4,250.00	4,250.00	-	0%	34,000.00	34,000.00	-	0%
Transportation Allowance	4,250.00	4,250.00	-	0%	34,000.00	34,000.00	-	0%
Clothing and Uniform Allowance	-	-	-	#DIV/0!	55,000.00	60,000.00	(5,000.00)	-8%
Honoraria(Directors' Fees and Remunerations)	15,300.00	22,150.00	(6,850.00)	-31%	114,905.00	177,200.00	(62,295.00)	-35%
Year-End Bonus/MidYear	-	97,140.00	(97,140.00)	-100%	83,056.50	97,140.00	(14,083.50)	-14%
Other Bonuses and Allowances	34,000.00	36,000.00	(2,000.00)	-6%	297,500.00	318,000.00	(20,500.00)	-6%
Life and Retirement Insurance Contributions	19,912.92	23,318.00	(3,405.08)	-15%	157,635.48	186,544.00	(28,908.52)	-15%
Pag-ibig Contributions	1,100.00	1,200.00	(100.00)	-8%	8,700.00	9,600.00	(900.00)	-9%
Philhealth Contributions	1,712.50	2,200.00	(487.50)	-22%	14,825.00	17,600.00	(2,775.00)	-16%
EC Contributions	1,090.90	1,198.00	(107.10)	-9%	8,627.20	9,584.00	(956.80)	-10%
Vacation and Sick Leave Benefits	-	15,000.00	(15,000.00)	-100%	56,881.27	120,000.00	(63,118.73)	-53%
Other Personnel Benefits								
Overtime and Holiday Pay	703.12	1,000.00	(296.88)	-30%	3,699.87	8,000.00	(4,300.13)	-54%
Total Personal Services	₱ 276,710.44	430,786.00	(154,075.56)	-36%	2,411,035.39	2,856,308.00	(445,272.61)	-16%

Other Operation Expenses:	CURRENT MONTH				YEAR-TO-DATE			
	Actual	Budget	Variance		Actual	Budget	Variance	
	Amount	Amount	Amount	% to Budget	Amount	Amount	Amount	% to Budget
Office Supplies Expense	4,816.68	6,200.00	(1,383.32)	-22%	45,777.02	49,600.00	(3,822.98)	-8%
Fuel, Oil and Lubricants Expenses	675.00	1,000.00	(325.00)	-33%	11,725.00	8,000.00	3,725.00	47%
Other Supplies Expense	132.00	1,164.00	(1,032.00)	-89%	9,793.20	9,312.00	481.20	5%
Travel Expenses	4,571.00	6,500.00	(1,929.00)	-30%	68,322.70	52,000.00	16,322.70	31%
Training Expenses	-	3,000.00	(3,000.00)	-100%	34,745.00	24,000.00	10,745.00	45%
Electricity	3,195.47	7,000.00	(3,804.53)	-54%	28,193.01	56,000.00	(27,806.99)	-50%
Postage and Deliveries	545.00	850.00	(305.00)	-36%	3,991.00	6,800.00	(2,809.00)	-41%
Cable, Satellite, Telegraph and Radio Expenses	370.00	336.00	34.00	10%	2,858.00	2,688.00	170.00	6%
Internet Expense	180.00	149.00	31.00	21%	725.00	1,192.00	(467.00)	-39%
Advertising, Promotional, Marketing Expenses	-	500.00	(500.00)	-100%	-	4,000.00	(4,000.00)	-100%
Taxes, Duties and Licenses	13,578.68	13,835.00	(256.32)	-2%	108,309.62	110,680.00	(2,370.38)	-2%
Representation Expense	1,475.00	6,200.00	(4,725.00)	-76%	34,973.25	49,600.00	(14,626.75)	-29%
Rent Expense	8,050.00	9,050.00	(1,000.00)	-11%	64,400.00	72,400.00	(8,000.00)	-11%
Generation, Transmission and Distribution Expense					-			
Power/Fuel Purchased for Pumping	88,883.75	80,000.00	8,883.75	11%	657,844.13	640,000.00	17,844.13	3%
Chemicals, Filtering & Laboratory Supplies Expense	3,426.28	7,000.00	(3,573.72)	-51%	35,520.70	56,000.00	(20,479.30)	-37%
Donations	-	1,000.00	(1,000.00)	-100%	-	8,000.00	(8,000.00)	-100%
Legal Services	300.00	5,500.00	(5,200.00)	-95%	15,950.00	44,000.00	(28,050.00)	-64%
General/Janitorial Services	45.00	550.00	(505.00)	-92%	1,740.00	4,400.00	(2,660.00)	-60%
Depreciation Expense-Plant (UPIS)	39,724.11	27,129.75	12,594.36	46%	309,489.42	217,038.00	92,451.42	43%
Depreciation Expense-Buildings and Other Structures	8,440.82	6,109.94	2,330.88	38%	67,526.56	48,879.52	18,647.04	38%
Depreciation-Office Equipment	1,212.70	509.96	702.74	138%	7,541.34	4,079.68	3,461.66	85%
Depreciation-Laboratory Equipment	10,193.82	7,378.86	2,814.96	38%	81,550.56	59,030.88	22,519.68	38%
Depreciation-Land Transport Equipment	530.97	384.35	146.62	38%	4,247.76	3,074.80	1,172.96	38%
Depreciation-Other Machinery and Equipment	10,155.40	7,175.42	2,979.98	42%	80,757.94	57,403.36	23,354.58	41%
Amortization-Intangible Asset	1,812.13	1,311.72	500.41	38%	14,497.04	10,493.76	4,003.28	38%
Total Other Operations Expenses	P 202,313.81	199,834.00	2,479.81	1%	1,690,478.25	1,598,672.00	91,806.25	6%
Total Operation Expenses	P 479,024.25	630,620.00	(151,595.75)	-24%	4,101,513.64	4,454,980.00	(353,466.36)	-8%

	CURRENT MONTH				YEAR-TO-DATE			
	Actual	Budget	Variance		Actual	Budget	Variance	
	Amount	Amount	Amount	% to Budget	Amount	Amount	Amount	% to Budget
Maintenance Expenses:								
<u>Repair and Maintenance-Plant (UPIS)</u>								
Maintenance of Springs & Tunnels	-	200.00	(200.00)	-100%	270.00	1,600.00	(1,330.00)	-83%
Maintenance of Reservoirs and Tanks	-	500.00	(500.00)	-100%	658.00	4,000.00	(3,342.00)	-84%
Maintenance of Transmissions and Distrib. Mains	1,060.00	2,500.00	(1,440.00)	-58%	10,328.36	20,000.00	(9,671.64)	-48%
Maintenance of Services	23,509.00	16,500.00	7,009.00	42%	98,116.75	132,000.00	(33,883.25)	-26%
Maintenance of Other Plants	240.00	1,000.00	(760.00)	-76%	1,950.00	8,000.00	(6,050.00)	-76%
Repair and Maintenance-Land Transport Equipment	-	500.00	(500.00)	-100%	3,028.00	4,000.00	(972.00)	-24%
<u>Repair and Maintenance-Other Machinery and Equipment</u>								
Maintenance of Power Production Equipment	-	500.00	(500.00)	-100%	5,573.00	4,000.00	1,573.00	39%
Maintenance of Pumping Equipment	1,187.00	2,000.00	(813.00)	-41%	12,392.00	16,000.00	(3,608.00)	-23%
Maintenance of Water Treatment Equipment	-	100.00	(100.00)	-100%	270.00	800.00	(530.00)	-66%
Maintenance of Tools, Shops & Garage Equipment	-	592.25	(592.25)	-100%	360.00	4,738.00	(4,378.00)	-92%
Total Maintenance Expenses	₱ 25,996.00	24,392.25	1,603.75	7%	132,946.11	195,138.00	(62,191.89)	-32%
Total Operation and Maintenance Expenses	₱ 505,020.25	655,012.25	(149,992.00)	-23%	4,234,459.75	4,650,118.00	(415,658.25)	-9%
Utility Operating Income	₱ 236,217.93	76,337.75	159,880.18	209%	1,391,000.24	1,200,682.00	190,318.24	16%
Add: Other Income								
Miscellaneous Non-Operating Income	510.00	1,000.00	(490.00)	-49%	1,267.00	8,000.00	(6,733.00)	-84%
Interest Income	-	100.00	(100.00)	-100%	840.99	800.00	40.99	5%
Total Other Income	510.00	1,100.00	(590.00)	-54%	2,107.99	8,800.00	(6,692.01)	-76%
Miscellaneous Income Deductions								
Other Losses	₱ -	-	-	#DIV/0!	686.00	-	686.00	#DIV/0!
Net Income Before Interest & Financial Charges	₱ 236,727.93	77,437.75	159,290.18	206%	1,392,422.23	1,209,482.00	182,940.23	15%
Interest Expense	51,402.33	52,123.00	(720.67)	-1%	424,988.80	416,984.00	8,004.80	2%
Net Income for the Period	₱ 185,325.60	25,314.75	160,010.85	632%	967,433.43	792,498.00	174,935.43	22%

PREPARED BY:

APPROVED BY:

RUBY ANN M. MABASA
Accounting Processor A

EDNA P. MARTOS
General Manager F



Republic of the Philippines
ROMBLON WATER DISTRICT
Income Statement

For the Period Ended September 30, 2014

	CURRENT MONTH				YEAR-TO-DATE			
	Actual	Budget	Variance		Actual	Budget	Variance	
	Amount	Amount	Amount	% to Budget	Amount	Amount	Amount	% to Budget
Business and Service Income:								
Generation, Transmission and Distribution Income								
Metered Sales	₱ 684,334.43	691,733.00	(7,398.57)	-1%	5,984,742.71	6,225,597.00	(240,854.29)	-4%
Other Sales or Service	14,250.00	500.00	13,750.00	2750%	16,179.00	4,500.00	11,679.00	260%
Other Business and Service Income								
Miscellaneous Service Income	22,100.00	17,500.00	4,600.00	26%	212,950.00	157,500.00	55,450.00	35%
Fines and Penalties-Business & Service Income								
Penalty Charges-Overdue Water Bills	21,442.00	21,617.00	(175.00)	-1%	153,714.71	194,553.00	(40,838.29)	-21%
Total Business and Service Income	₱ 742,126.43	731,350.00	10,776.43	1%	6,367,586.42	6,582,150.00	(214,563.58)	-3%
Less: Operating Expenses:								
Operation Expenses:								
Personal Services								
Salaries and Wages								
Source of Supply Expense-Operation Labor	2,300.00	2,800.00	(500.00)	-18%	20,050.00	25,200.00	(5,150.00)	-20%
Pumping Expense-Power Production Labor	1,500.00	2,000.00	(500.00)	-25%	14,750.00	18,000.00	(3,250.00)	-18%
Administrative and General Salaries	165,941.00	194,280.00	(28,339.00)	-15%	1,504,479.40	1,748,520.00	(244,040.60)	-14%
Personnel Economic Relief Allowance (PERA)	22,000.00	24,000.00	(2,000.00)	-8%	194,666.67	216,000.00	(21,333.33)	-10%
Representation Allowance	4,250.00	4,250.00	-	0%	38,250.00	38,250.00	-	0%
Transportation Allowance	4,250.00	4,250.00	-	0%	38,250.00	38,250.00	-	0%
Clothing and Uniform Allowance	-	-	-	#DIV/0!	55,000.00	60,000.00	(5,000.00)	-8%
Honoraria(Directors' Fees and Remunerations)	15,300.00	22,150.00	(6,850.00)	-31%	130,205.00	1.00	130,204.00	13020400%
Year-End Bonus/MidYear	-	97,140.00	(97,140.00)	-100%	83,056.50	97,140.00	(14,083.50)	-14%
Other Bonuses and Allowances	34,000.00	36,000.00	(2,000.00)	-6%	331,500.00	354,000.00	(22,500.00)	-6%
Life and Retirement Insurance Contributions	19,912.92	23,318.00	(3,405.08)	-15%	177,548.40	209,862.00	(32,313.60)	-15%
Pag-ibig Contributions	1,100.00	1,200.00	(100.00)	-8%	9,800.00	10,800.00	(1,000.00)	-9%
Philhealth Contributions	1,887.50	2,200.00	(312.50)	-14%	16,712.50	19,800.00	(3,087.50)	-16%
EC Contributions	1,090.90	1,198.00	(107.10)	-9%	9,718.10	10,782.00	(1,063.90)	-10%
Vacation and Sick Leave Benefits	-	15,000.00	(15,000.00)	-100%	56,881.27	135,000.00	(78,118.73)	-58%
Other Personnel Benefits								
Overtime and Holiday Pay	76.56	1,000.00	(923.44)	-92%	3,776.43	9,000.00	(5,223.57)	-58%
Total Personal Services	₱ 273,608.88	430,786.00	(157,177.12)	-36%	2,684,644.27	2,990,605.00	(305,960.73)	-10%

Other Operation Expenses:	CURRENT MONTH				YEAR-TO-DATE			
	Actual	Budget	Variance		Actual	Budget	Variance	
	Amount	Amount	Amount	% to Budget	Amount	Amount	Amount	% to Budget
Office Supplies Expense	7,083.32	6,200.00	883.32	14%	52,860.34	55,800.00	(2,939.66)	-5%
Fuel, Oil and Lubricants Expenses	2,820.00	1,000.00	1,820.00	182%	14,545.00	9,000.00	5,545.00	62%
Other Supplies Expense	1,416.09	1,164.00	252.09	22%	11,209.29	10,476.00	733.29	7%
Travel Expenses	4,396.00	6,500.00	(2,104.00)	-32%	72,718.70	58,500.00	14,218.70	24%
Training Expenses	-	3,000.00	(3,000.00)	-100%	34,745.00	27,000.00	7,745.00	29%
Electricity	7,810.65	7,000.00	810.65	12%	36,003.66	63,000.00	(26,996.34)	-43%
Postage and Deliveries	925.00	850.00	75.00	9%	4,916.00	7,650.00	(2,734.00)	-36%
Cable, Satellite, Telegraph and Radio Expenses	370.00	336.00	34.00	10%	3,228.00	3,024.00	204.00	7%
Internet Expense	212.00	149.00	63.00	42%	937.00	1,341.00	(404.00)	-30%
Advertising, Promotional, Marketing Expenses	-	500.00	(500.00)	-100%	-	4,500.00	(4,500.00)	-100%
Taxes, Duties and Licenses	14,632.90	13,835.00	797.90	6%	122,942.52	124,515.00	(1,572.48)	-1%
Representation Expense	3,504.00	6,200.00	(2,696.00)	-43%	38,477.25	55,800.00	(17,322.75)	-31%
Rent Expense	8,050.00	9,050.00	(1,000.00)	-11%	72,450.00	81,450.00	(9,000.00)	-11%
Generation, Transmission and Distribution Expense								
Power/Fuel Purchased for Pumping	92,566.41	80,000.00	12,566.41	16%	750,410.54	720,000.00	30,410.54	4%
Chemicals, Filtering & Laboratory Supplies Expense	5,293.80	7,000.00	(1,706.20)	-24%	40,814.50	63,000.00	(22,185.50)	-35%
Donations	-	1,000.00	(1,000.00)	-100%	-	9,000.00	(9,000.00)	-100%
Legal Services	150.00	5,500.00	(5,350.00)	-97%	16,100.00	49,500.00	(33,400.00)	-67%
General/Janitorial Services	-	550.00	(550.00)	-100%	1,740.00	4,950.00	(3,210.00)	-65%
Depreciation Expense-Plant (UPIS)	40,077.35	27,129.75	12,947.60	48%	349,566.77	244,167.75	105,399.02	43%
Depreciation Expense-Buildings and Other Structures	8,032.13	6,109.94	1,922.19	31%	75,558.69	54,989.46	20,569.23	37%
Depreciation-Office Equipment	1,212.70	509.96	702.74	138%	8,754.04	4,589.64	4,164.40	91%
Depreciation-Laboratory Equipment	10,193.82	7,378.86	2,814.96	38%	91,744.38	66,409.74	25,334.64	38%
Depreciation-Land Transport Equipment	353.13	384.35	(31.22)	-8%	4,600.89	3,459.15	1,141.74	33%
Depreciation-Other Machinery and Equipment	10,155.40	7,175.42	2,979.98	42%	90,913.34	64,578.78	26,334.56	41%
Amortization-Intangible Asset	1,812.13	1,311.72	500.41	38%	16,309.17	11,805.48	4,503.69	38%
Total Other Operations Expenses	P 221,066.83	199,834.00	21,232.83	11%	1,911,545.08	1,798,506.00	113,039.08	6%
Total Operation Expenses	P 494,675.71	630,620.00	(135,944.29)	-22%	4,596,189.35	4,789,111.00	(192,921.65)	-4%

	CURRENT MONTH				YEAR-TO-DATE			
	Actual	Budget	Variance		Actual	Budget	Variance	
	Amount	Amount	Amount	% to Budget	Amount	Amount	Amount	% to Budget
Maintenance Expenses:								
<u>Repair and Maintenance-Plant (UPIS)</u>								
Maintenance of Springs & Tunnels	-	200.00	(200.00)	-100%	270.00	1,800.00	(1,530.00)	-85%
Maintenance of Reservoirs and Tanks	659.00	500.00	159.00	32%	1,317.00	4,500.00	(3,183.00)	-71%
Maintenance of Transmissions and Distrib. Mains	793.00	2,500.00	(1,707.00)	-68%	11,121.36	22,500.00	(11,378.64)	-51%
Maintenance of Services	13,228.00	16,500.00	(3,272.00)	-20%	111,344.75	148,500.00	(37,155.25)	-25%
Maintenance of Other Plants	273.00	1,000.00	(727.00)	-73%	2,223.00	9,000.00	(6,777.00)	-75%
Repair and Maintenance-Land Transport Equipment	320.00	500.00	(180.00)	-36%	3,348.00	4,500.00	(1,152.00)	-26%
<u>Repair and Maintenance-Other Machinery and Equipment</u>					-			
Maintenance of Power Production Equipment	-	500.00	(500.00)	-100%	5,573.00	4,500.00	1,073.00	24%
Maintenance of Pumping Equipment	-	2,000.00	(2,000.00)	-100%	12,392.00	18,000.00	(5,608.00)	-31%
Maintenance of Water Treatment Equipment	-	100.00	(100.00)	-100%	270.00	900.00	(630.00)	-70%
Maintenance of Tools, Shops & Garage Equipment	-	592.25	(592.25)	-100%	360.00	5,330.25	(4,970.25)	-93%
Total Maintenance Expenses	₱ 15,273.00	24,392.25	(9,119.25)	-37%	148,219.11	219,530.25	(71,311.14)	-32%
Total Operation and Maintenance Expenses	₱ 509,948.71	655,012.25	(145,063.54)	-22%	4,744,408.46	5,008,641.25	(264,232.79)	-5%
Utility Operating Income	₱ 232,177.72	76,337.75	155,839.97	204%	1,623,177.96	1,573,508.75	49,669.21	3%
Add: Other Income								
Miscellaneous Non-Operating Income	194.00	1,000.00	(806.00)	-81%	1,461.00	9,000.00	(7,539.00)	-84%
Interest Income	453.75	100.00	353.75	354%	1,294.74	900.00	394.74	44%
Total Other Income	647.75	1,100.00	(452.25)	-41%	2,755.74	9,900.00	(7,144.26)	-72%
Miscellaneous Income Deductions								
Other Losses	₱ -	-	-	#DIV/0!	686.00	-	686.00	#DIV/0!
Net Income Before Interest & Financial Charges	₱ 232,825.47	77,437.75	155,387.72	201%	1,625,247.70	1,583,408.75	41,838.95	3%
Interest Expense	50,894.50	52,123.00	(1,228.50)	-2%	475,883.30	469,107.00	6,776.30	1%
Net Income for the Period	₱ 181,930.97	25,314.75	156,616.22	619%	1,149,364.40	1,114,301.75	35,062.65	3%

PREPARED BY:

APPROVED BY:

RUBY ANN M. MABASA
Accounting Processor A

EDNA P. MARTOS
General Manager F



Republic of the Philippines
ROMBLON WATER DISTRICT
Income Statement

For the Period Ended October 31, 2014

	CURRENT MONTH				YEAR-TO-DATE			
	Actual	Budget	Variance		Actual	Budget	Variance	
	Amount	Amount	Amount	% to Budget	Amount	Amount	Amount	% to Budget
Business and Service Income:								
Generation, Transmission and Distribution Income								
Metered Sales	P 741,565.37	691,733.00	49,832.37	7%	6,726,308.08	6,917,330.00	(191,021.92)	-3%
Other Sales or Service	16,500.00	500.00	16,000.00	3200%	32,679.00	5,000.00	27,679.00	554%
Other Business and Service Income								
Miscellaneous Service Income	26,880.00	17,500.00	9,380.00	54%	239,830.00	175,000.00	64,830.00	37%
Fines and Penalties-Business & Service Income								
Penalty Charges-Overdue Water Bills	18,739.40	21,617.00	(2,877.60)	-13%	172,454.11	216,170.00	(43,715.89)	-20%
Total Business and Service Income	P 803,684.77	731,350.00	72,334.77	10%	7,171,271.19	7,313,500.00	(142,228.81)	-2%
Less: Operating Expenses:								
Operation Expenses:								
Personal Services								
Salaries and Wages								
Source of Supply Expense-Operation Labor	2,300.00	2,800.00	(500.00)	-18%	22,350.00	28,000.00	(5,650.00)	-20%
Pumping Expense-Power Production Labor	1,500.00	2,000.00	(500.00)	-25%	16,250.00	20,000.00	(3,750.00)	-19%
Administrative and General Salaries	165,941.00	194,280.00	(28,339.00)	-15%	1,670,420.40	1,942,800.00	(272,379.60)	-14%
Personnel Economic Relief Allowance (PERA)	22,000.00	24,000.00	(2,000.00)	-8%	216,666.67	240,000.00	(23,333.33)	-10%
Representation Allowance	4,250.00	4,250.00	-	0%	42,500.00	42,500.00	-	0%
Transportation Allowance	4,250.00	4,250.00	-	0%	42,500.00	42,500.00	-	0%
Clothing and Uniform Allowance	-	-	-	#DIV/0!	55,000.00	60,000.00	(5,000.00)	-8%
Honoraria(Directors' Fees and Remunerations)	15,000.00	22,150.00	(7,150.00)	-32%	145,205.00	221,500.00	(76,295.00)	-34%
Year-End Bonus/MidYear	81,372.25	97,140.00	(15,767.75)	-16%	164,428.75	194,280.00	(29,851.25)	-15%
Other Bonuses and Allowances	61,219.85	36,000.00	25,219.85	70%	392,719.85	420,000.00	(27,280.15)	-6%
Life and Retirement Insurance Contributions	19,912.92	23,318.00	(3,405.08)	-15%	197,461.32	233,180.00	(35,718.68)	-15%
Pag-ibig Contributions	1,100.00	1,200.00	(100.00)	-8%	10,900.00	12,000.00	(1,100.00)	-9%
Philhealth Contributions	1,887.50	2,200.00	(312.50)	-14%	18,600.00	22,000.00	(3,400.00)	-15%
EC Contributions	1,090.90	1,198.00	(107.10)	-9%	10,809.00	11,980.00	(1,171.00)	-10%
Vacation and Sick Leave Benefits	-	15,000.00	(15,000.00)	-100%	56,881.27	150,000.00	(93,118.73)	-62%
Other Personnel Benefits	-	-	-	-	-	-	-	-
Overtime and Holiday Pay	-	1,000.00	(1,000.00)	-100%	3,776.43	10,000.00	(6,223.57)	-62%
Total Personal Services	P 381,824.42	430,786.00	(48,961.58)	-11%	3,066,468.69	3,650,740.00	(584,271.31)	-16%

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Other Operation Expenses:	CURRENT MONTH				YEAR-TO-DATE			
	Actual	Budget	Variance		Actual	Budget	Variance	
	Amount	Amount	Amount	% to Budget	Amount	Amount	Amount	% to Budget
Office Supplies Expense	6,009.66	6,200.00	(190.34)	-3%	58,870.00	62,000.00	(3,130.00)	-5%
Fuel, Oil and Lubricants Expenses	1,100.00	1,000.00	100.00	10%	15,645.00	10,000.00	5,645.00	56%
Other Supplies Expense	939.00	1,164.00	(225.00)	-19%	12,148.29	11,640.00	508.29	4%
Travel Expenses	4,610.00	6,500.00	(1,890.00)	-29%	77,328.70	65,000.00	12,328.70	19%
Training Expenses	-	3,000.00	(3,000.00)	-100%	34,745.00	30,000.00	4,745.00	16%
Electricity	3,950.62	7,000.00	(3,049.38)	-44%	39,954.28	70,000.00	(30,045.72)	-43%
Postage and Deliveries	490.00	850.00	(360.00)	-42%	5,406.00	8,500.00	(3,094.00)	-36%
Cable, Satellite, Telegraph and Radio Expenses	370.00	336.00	34.00	10%	3,598.00	3,360.00	238.00	7%
Internet Expense	60.00	149.00	(89.00)	-60%	997.00	1,490.00	(493.00)	-33%
Advertising, Promotional, Marketing Expenses	-	500.00	(500.00)	-100%	-	5,000.00	(5,000.00)	-100%
Taxes, Duties and Licenses	15,472.72	13,835.00	1,637.72	12%	138,415.24	138,350.00	65.24	0%
Representation Expense	10,021.50	6,200.00	3,821.50	62%	48,498.75	62,000.00	(13,501.25)	-22%
Rent Expense	8,050.00	9,050.00	(1,000.00)	-11%	80,500.00	90,500.00	(10,000.00)	-11%
Generation, Transmission and Distribution Expense								
Power/Fuel Purchased for Pumping	75,632.29	80,000.00	(4,367.71)	-5%	826,042.83	800,000.00	26,042.83	3%
Chemicals, Filtering & Laboratory Supplies Expense	2,615.76	7,000.00	(4,384.24)	-63%	43,430.26	70,000.00	(26,569.74)	-38%
Donations	-	1,000.00	(1,000.00)	-100%	-	10,000.00	(10,000.00)	-100%
Legal Services	-	5,500.00	(5,500.00)	-100%	16,100.00	55,000.00	(38,900.00)	-71%
General/Janitorial Services	-	550.00	(550.00)	-100%	1,740.00	5,500.00	(3,760.00)	-68%
Depreciation Expense-Plant (UPIS)	40,653.65	27,129.75	13,523.90	50%	390,220.42	271,297.50	118,922.92	44%
Depreciation Expense-Buildings and Other Structures	8,395.41	6,109.94	2,285.47	37%	83,954.10	61,099.40	22,854.70	37%
Depreciation-Office Equipment	1,212.70	509.96	702.74	138%	9,966.74	5,099.60	4,867.14	95%
Depreciation-Laboratory Equipment	10,193.82	7,378.86	2,814.96	38%	101,938.20	73,788.60	28,149.60	38%
Depreciation-Land Transport Equipment	511.21	384.35	126.86	33%	5,112.10	3,843.50	1,268.60	33%
Depreciation-Other Machinery and Equipment	10,155.40	7,175.42	2,979.98	42%	101,068.74	71,754.20	29,314.54	41%
Amortization-Intangible Asset	1,812.13	1,311.72	500.41	38%	18,121.30	13,117.20	5,004.10	38%
Total Other Operations Expenses	P 202,255.87	199,834.00	2,421.87	1%	2,113,800.95	1,998,340.00	115,460.95	6%
Total Operation Expenses	P 584,080.29	630,620.00	(46,539.71)	-7%	5,180,269.64	5,649,080.00	(468,810.36)	-8%

	CURRENT MONTH				YEAR-TO-DATE			
	Actual	Budget	Variance		Actual	Budget	Variance	
	Amount	Amount	Amount	% to Budget	Amount	Amount	Amount	% to Budget
Maintenance Expenses:								
<u>Repair and Maintenance-Plant (UPIS)</u>								
Maintenance of Springs & Tunnels	-	200.00	(200.00)	-100%	270.00	2,000.00	(1,730.00)	-87%
Maintenance of Reservoirs and Tanks	190.00	500.00	(310.00)	-62%	1,507.00	5,000.00	(3,493.00)	-70%
Maintenance of Transmissions and Distrib. Mains	-	2,500.00	(2,500.00)	-100%	11,121.36	25,000.00	(13,878.64)	-56%
Maintenance of Services	14,163.76	16,500.00	(2,336.24)	-14%	125,508.51	165,000.00	(39,491.49)	-24%
Maintenance of Other Plants	-	1,000.00	(1,000.00)	-100%	2,223.00	10,000.00	(7,777.00)	-78%
Repair and Maintenance-Land Transport Equipment	-	500.00	(500.00)	-100%	3,348.00	5,000.00	(1,652.00)	-33%
<u>Repair and Maintenance-Other Machinery and Equipment</u>								
Maintenance of Power Production Equipment	-	500.00	(500.00)	-100%	5,573.00	5,000.00	573.00	11%
Maintenance of Pumping Equipment	-	2,000.00	(2,000.00)	-100%	12,392.00	20,000.00	(7,608.00)	-38%
Maintenance of Water Treatment Equipment	-	100.00	(100.00)	-100%	270.00	1,000.00	(730.00)	-73%
Maintenance of Tools, Shops & Garage Equipment	-	592.25	(592.25)	-100%	360.00	5,922.50	(5,562.50)	-94%
Total Maintenance Expenses	P 14,353.76	24,392.25	(10,038.49)	-41%	162,572.87	243,922.50	(81,349.63)	-33%
Total Operation and Maintenance Expenses	P 598,434.05	655,012.25	(56,578.20)	-9%	5,342,842.51	5,893,002.50	(550,159.99)	-9%
Utility Operating Income	P 205,250.72	76,337.75	128,912.97	169%	1,828,428.68	1,420,497.50	407,931.18	29%
Add: Other Income								
Miscellaneous Non-Operating Income	-	1,000.00	(1,000.00)	-100%	1,461.00	10,000.00	(8,539.00)	-85%
Interest Income	-	100.00	(100.00)	-100%	1,294.74	1,000.00	294.74	29%
Total Other Income	-	1,100.00	(1,100.00)	-100%	2,755.74	11,000.00	(8,244.26)	-75%
Miscellaneous Income Deductions								
Other Losses	P -	-	-	#DIV/0!	686.00	-	686.00	#DIV/0!
Net Income Before Interest & Financial Charges	P 205,250.72	77,437.75	127,812.97	165%	1,830,498.42	1,431,497.50	399,000.92	28%
Interest Expense	50,383.09	52,123.00	(1,739.91)	-3%	526,266.39	521,230.00	5,036.39	1%
Net Income for the Period	P 154,867.63	25,314.75	129,552.88	512%	1,304,232.03	910,267.50	393,964.53	43%

PREPARED BY:

APPROVED BY:

RUBY ANN M. MABASA
Accounting Processor A

EDNA P. MARTOS
General Manager F



Republic of the Philippines
ROMBLON WATER DISTRICT
Income Statement

For the Period Ended November 30, 2014

	CURRENT MONTH				YEAR-TO-DATE			
	Actual	Budget	Variance		Actual	Budget	Variance	
	Amount	Amount	Amount	% to Budget	Amount	Amount	Amount	% to Budget
Business and Service Income:								
Generation, Transmission and Distribution Income								
Metered Sales	₱ 748,505.91	691,733.00	56,772.91	8%	7,474,813.99	7,609,063.00	(134,249.01)	-2%
Other Sales or Service	10,250.00	500.00	9,750.00	1950%	42,929.00	5,500.00	37,429.00	681%
Other Business and Service Income								
Miscellaneous Service Income	14,790.00	17,500.00	(2,710.00)	-15%	254,620.00	192,500.00	62,120.00	32%
Fines and Penalties-Business & Service Income								
Penalty Charges-Overdue Water Bills	18,154.00	21,617.00	(3,463.00)	-16%	190,608.11	237,787.00	(47,178.89)	-20%
Total Business and Service Income	₱ 791,699.91	731,350.00	60,349.91	8%	7,962,971.10	8,044,850.00	(81,878.90)	-1%
Less: Operating Expenses:								
Operation Expenses:								
Personal Services								
Salaries and Wages								
Source of Supply Expense-Operation Labor	1,150.00	2,800.00	(1,650.00)	-59%	23,500.00	30,800.00	(7,300.00)	-24%
Pumping Expense-Power Production Labor	750.00	2,000.00	(1,250.00)	-63%	17,000.00	22,000.00	(5,000.00)	-23%
Administrative and General Salaries	166,174.17	194,280.00	(28,105.83)	-14%	1,836,594.57	2,137,080.00	(300,485.43)	-14%
Personnel Economic Relief Allowance (PERA)	21,866.67	24,000.00	(2,133.33)	-9%	238,533.34	264,000.00	(25,466.66)	-10%
Representation Allowance	4,250.00	4,250.00	-	0%	46,750.00	46,750.00	-	0%
Transportation Allowance	4,250.00	4,250.00	-	0%	46,750.00	46,750.00	-	0%
Clothing and Uniform Allowance	-	-	-	#DIV/0!	55,000.00	60,000.00	(5,000.00)	-8%
Honoraria(Directors' Fees and Remunerations)	12,840.00	22,150.00	(9,310.00)	-42%	158,045.00	243,650.00	(85,605.00)	-35%
Year-End Bonus/MidYear	-	97,140.00	(97,140.00)	-100%	164,428.75	194,280.00	(29,851.25)	-15%
Other Bonuses and Allowances	32,000.00	36,000.00	(4,000.00)	-11%	424,719.85	456,000.00	(31,280.15)	-7%
Life and Retirement Insurance Contributions	19,912.92	23,318.00	(3,405.08)	-15%	217,374.24	256,498.00	(39,123.76)	-15%
Pag-ibig Contributions	1,100.00	1,200.00	(100.00)	-8%	12,000.00	13,200.00	(1,200.00)	-9%
Philhealth Contributions	1,887.50	2,200.00	(312.50)	-14%	20,487.50	24,200.00	(3,712.50)	-15%
EC Contributions	1,090.90	1,198.00	(107.10)	-9%	11,899.90	13,178.00	(1,278.10)	-10%
Vacation and Sick Leave Benefits	-	15,000.00	(15,000.00)	-100%	56,881.27	165,000.00	(108,118.73)	-66%
Other Personnel Benefits	-	-	-	-	-	-	-	-
Overtime and Holiday Pay	-	1,000.00	(1,000.00)	-100%	3,776.43	11,000.00	(7,223.57)	-66%
Total Personal Services	₱ 267,272.16	430,786.00	(163,513.84)	-38%	3,333,740.85	3,984,386.00	(650,645.15)	-16%

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Other Operation Expenses:	CURRENT MONTH				YEAR-TO-DATE			
	Actual	Budget	Variance		Actual	Budget	Variance	
	Amount	Amount	Amount	% to Budget	Amount	Amount	Amount	% to Budget
Office Supplies Expense	12,054.00	6,200.00	5,854.00	94%	70,924.00	68,200.00	2,724.00	4%
Fuel, Oil and Lubricants Expenses	1,360.00	1,000.00	360.00	36%	17,005.00	11,000.00	6,005.00	55%
Other Supplies Expense	4,886.00	1,164.00	3,722.00	320%	17,034.29	12,804.00	4,230.29	33%
Travel Expenses	6,498.50	6,500.00	(1.50)	0%	83,827.20	71,500.00	12,327.20	17%
Training Expenses	-	3,000.00	(3,000.00)	-100%	34,745.00	33,000.00	1,745.00	5%
Electricity	4,122.84	7,000.00	(2,877.16)	-41%	44,077.12	77,000.00	(32,922.88)	-43%
Postage and Deliveries	490.00	850.00	(360.00)	-42%	5,896.00	9,350.00	(3,454.00)	-37%
Cable, Satellite, Telegraph and Radio Expenses	370.00	336.00	34.00	10%	3,968.00	3,696.00	272.00	7%
Internet Expense	60.00	149.00	(89.00)	-60%	1,057.00	1,639.00	(582.00)	-36%
Advertising, Promotional, Marketing Expenses	-	500.00	(500.00)	-100%	-	5,500.00	(5,500.00)	-100%
Taxes, Duties and Licenses	14,147.88	13,835.00	312.88	2%	152,563.12	152,185.00	378.12	0%
Representation Expense	2,990.00	6,200.00	(3,210.00)	-52%	51,488.75	68,200.00	(16,711.25)	-25%
Rent Expense	8,050.00	9,050.00	(1,000.00)	-11%	88,550.00	99,550.00	(11,000.00)	-11%
Generation, Transmission and Distribution Expense								
Power/Fuel Purchased for Pumping	65,078.05	80,000.00	(14,921.95)	-19%	891,120.88	880,000.00	11,120.88	1%
Chemicals, Filtering & Laboratory Supplies Expense	3,736.80	7,000.00	(3,263.20)	-47%	47,167.06	77,000.00	(29,832.94)	-39%
Donations	-	1,000.00	(1,000.00)	-100%	-	11,000.00	(11,000.00)	-100%
Legal Services	-	5,500.00	(5,500.00)	-100%	16,100.00	60,500.00	(44,400.00)	-73%
General/Janitorial Services	80.00	550.00	(470.00)	-85%	1,820.00	6,050.00	(4,230.00)	-70%
Depreciation Expense-Plant (UPIS)	40,915.51	27,129.75	13,785.76	51%	431,135.93	298,427.25	132,708.68	44%
Depreciation Expense-Buildings and Other Structures	8,395.41	6,109.94	2,285.47	37%	92,349.51	67,209.34	25,140.17	37%
Depreciation-Office Equipment	1,212.70	509.96	702.74	138%	11,179.44	5,609.56	5,569.88	99%
Depreciation-Laboratory Equipment	10,193.82	7,378.86	2,814.96	38%	112,132.02	81,167.46	30,964.56	38%
Depreciation-Land Transport Equipment	511.21	384.35	126.86	33%	5,623.31	4,227.85	1,395.46	33%
Depreciation-Other Machinery and Equipment	10,155.40	7,175.42	2,979.98	42%	111,224.14	78,929.62	32,294.52	41%
Amortization-Intangible Asset	1,812.13	1,311.72	500.41	38%	19,933.43	14,428.92	5,504.51	38%
Total Other Operations Expenses	₱ 197,120.25	199,834.00	(2,713.75)	-1%	2,310,921.20	2,198,174.00	112,747.20	5%
Total Operation Expenses	₱ 464,392.41	630,620.00	(166,227.59)	-26%	5,644,662.05	6,182,560.00	(537,897.95)	-9%

	CURRENT MONTH				YEAR-TO-DATE			
	Actual	Budget	Variance		Actual	Budget	Variance	
	Amount	Amount	Amount	% to Budget	Amount	Amount	Amount	% to Budget
Maintenance Expenses:								
<u>Repair and Maintenance-Plant (UPIS)</u>								
Maintenance of Springs & Tunnels	-	200.00	(200.00)	-100%	270.00	2,200.00	(1,930.00)	-88%
Maintenance of Reservoirs and Tanks	-	500.00	(500.00)	-100%	1,507.00	5,500.00	(3,993.00)	-73%
Maintenance of Transmissions and Distrib. Mains	20.00	2,500.00	(2,480.00)	-99%	11,141.36	27,500.00	(16,358.64)	-59%
Maintenance of Services	12,340.50	16,500.00	(4,159.50)	-25%	137,849.01	181,500.00	(43,650.99)	-24%
Maintenance of Other Plants	-	1,000.00	(1,000.00)	-100%	2,223.00	11,000.00	(8,777.00)	-80%
Repair and Maintenance-Land Transport Equipment	415.00	500.00	(85.00)	-17%	3,763.00	5,500.00	(1,737.00)	-32%
<u>Repair and Maintenance-Other Machinery and Equipment</u>					-			
Maintenance of Power Production Equipment	-	500.00	(500.00)	-100%	5,573.00	5,500.00	73.00	1%
Maintenance of Pumping Equipment	15.00	2,000.00	(1,985.00)	-99%	12,407.00	22,000.00	(9,593.00)	-44%
Maintenance of Water Treatment Equipment	-	100.00	(100.00)	-100%	270.00	1,100.00	(830.00)	-75%
Maintenance of Tools, Shops & Garage Equipment	-	592.25	(592.25)	-100%	360.00	6,514.75	(6,154.75)	-94%
Total Maintenance Expenses	₱ 12,790.50	24,392.25	(11,601.75)	-48%	175,363.37	268,314.75	(92,951.38)	-35%
Total Operation and Maintenance Expenses	₱ 477,182.91	655,012.25	(177,829.34)	-27%	5,820,025.42	6,450,874.75	(630,849.33)	-10%
Utility Operating Income	₱ 314,517.00	76,337.75	238,179.25	312%	2,142,945.68	1,593,975.25	548,970.43	34%
Add: Other Income								
Miscellaneous Non-Operating Income	-	1,000.00	(1,000.00)	-100%	1,461.00	11,000.00	(9,539.00)	-87%
Interest Income	-	100.00	(100.00)	-100%	1,294.74	1,100.00	194.74	18%
Total Other Income	-	1,100.00	(1,100.00)	-100%	2,755.74	12,100.00	(9,344.26)	-77%
Miscellaneous Income Deductions								
Other Losses	₱ -	-	-	#DIV/0!	686.00	-	686.00	#DIV/0!
Net Income Before Interest & Financial Charges	₱ 314,517.00	77,437.75	237,079.25	306%	2,145,015.42	1,606,075.25	538,940.17	34%
Interest Expense	49,865.08	52,123.00	(2,257.92)	-4%	576,131.47	573,353.00	2,778.47	0%
Net Income for the Period	₱ 264,651.92	25,314.75	239,337.17	945%	1,568,883.95	1,032,722.25	536,161.70	52%

PREPARED BY:

APPROVED BY:

RUBY ANN M. MABASA
Accounting Processor A

EDNA P. MARTOS
General Manager F



Republic of the Philippines
ROMBLON WATER DISTRICT
Income Statement

For the Period Ended December 31, 2014

	CURRENT MONTH				YEAR-TO-DATE			
	Actual	Budget	Variance		Actual	Budget	Variance	
	Amount	Amount	Amount	% to Budget	Amount	Amount	Amount	% to Budget
Business and Service Income:								
Generation, Transmission and Distribution Income								
Metered Sales	P 715,573.53	691,733.00	23,840.53	3%	8,190,387.52	8,300,796.00	(110,408.48)	-1%
Other Sales or Service	9,750.00	500.00	9,250.00	1850%	52,679.00	6,000.00	46,679.00	778%
Other Business and Service Income								
Miscellaneous Service Income	28,350.00	17,500.00	10,850.00	62%	282,970.00	210,000.00	72,970.00	35%
Fines and Penalties-Business & Service Income								
Penalty Charges-Overdue Water Bills	26,829.79	21,617.00	5,212.79	24%	217,437.90	259,404.00	(41,966.10)	-16%
Total Business and Service Income	P 780,503.32	731,350.00	49,153.32	7%	8,743,474.42	8,776,200.00	(32,725.58)	0%
Less: Operating Expenses:								
Operation Expenses:								
Personal Services								
Salaries and Wages								
Source of Supply Expense-Operation Labor	4,063.33	2,800.00	1,263.33	45%	27,563.33	33,600.00	(6,036.67)	-18%
Pumping Expense-Power Production Labor	2,649.99	2,000.00	649.99	32%	19,649.99	24,000.00	(4,350.01)	-18%
Administrative and General Salaries	165,000.50	194,280.00	(29,279.50)	-15%	2,001,595.07	2,331,360.00	(329,764.93)	-14%
Personnel Economic Relief Allowance (PERA)	22,000.00	24,000.00	(2,000.00)	-8%	260,533.34	288,000.00	(27,466.66)	-10%
Representation Allowance	4,250.00	4,250.00	-	0%	51,000.00	51,000.00	-	0%
Transportation Allowance	4,250.00	4,250.00	-	0%	51,000.00	51,000.00	-	0%
Clothing and Uniform Allowance	-	-	-	#DIV/0!	55,000.00	60,000.00	(5,000.00)	-8%
Honoraria(Directors' Fees and Remunerations)	11,160.00	22,150.00	(10,990.00)	-50%	169,205.00	265,800.00	(96,595.00)	-36%
Year-End Bonus/MidYear	-	97,140.00	(97,140.00)	-100%	164,428.75	194,280.00	(29,851.25)	-15%
Other Bonuses and Allowances	140,975.02	36,000.00	104,975.02	292%	565,694.87	816,000.00	(250,305.13)	-31%
Life and Retirement Insurance Contributions	19,912.92	23,316.00	(3,403.08)	-15%	237,287.16	279,792.00	(42,504.84)	-15%
Pag-ibig Contributions	1,100.00	1,200.00	(100.00)	-8%	13,100.00	14,400.00	(1,300.00)	-9%
Philhealth Contributions	1,993.15	2,200.00	(206.85)	-9%	22,480.65	26,400.00	(3,919.35)	-15%
EC Contributions	1,090.90	1,200.00	(109.10)	-9%	12,990.80	14,400.00	(1,409.20)	-10%
Vacation and Sick Leave Benefits	9,445.23	15,000.00	(5,554.77)	-37%	66,326.50	180,000.00	(113,673.50)	-63%
Other Personnel Benefits								
Overtime and Holiday Pay	-	1,000.00	(1,000.00)	-100%	3,776.43	12,000.00	(8,223.57)	-69%
Total Personal Services	P 387,891.04	430,786.00	(42,894.96)	-10%	3,721,631.89	4,642,032.00	(920,400.11)	-20%

Other Operation Expenses:	CURRENT MONTH				YEAR-TO-DATE			
	Actual	Budget	Variance		Actual	Budget	Variance	
	Amount	Amount	Amount	% to Budget	Amount	Amount	Amount	% to Budget
Office Supplies Expense	17,134.32	6,200.00	10,934.32	176%	88,058.32	74,400.00	13,658.32	18%
Fuel, Oil and Lubricants Expenses	2,280.00	1,000.00	1,280.00	128%	19,285.00	12,000.00	7,285.00	61%
Other Supplies Expense	9,697.54	1,164.00	8,533.54	733%	26,731.83	13,968.00	12,763.83	91%
Travel Expenses	13,380.51	6,500.00	6,880.51	106%	97,207.71	78,000.00	19,207.71	25%
Training Expenses	-	3,000.00	(3,000.00)	-100%	34,745.00	36,000.00	(1,255.00)	-3%
Electricity	3,751.63	7,000.00	(3,248.37)	-46%	47,828.75	84,000.00	(36,171.25)	-43%
Postage and Deliveries	455.00	850.00	(395.00)	-46%	6,351.00	10,200.00	(3,849.00)	-38%
Cable, Satellite, Telegraph and Radio Expenses	370.00	336.00	34.00	10%	4,338.00	4,032.00	306.00	8%
Internet Expense	180.00	149.00	31.00	21%	1,237.00	1,795.00	(558.00)	-31%
Advertising, Promotional, Marketing Expenses	-	500.00	(500.00)	-100%	-	6,000.00	(6,000.00)	-100%
Taxes, Duties and Licenses	14,096.58	13,835.00	261.58	2%	166,659.70	166,020.00	639.70	0%
Representation Expense	29,880.50	6,200.00	23,680.50	382%	81,369.25	74,400.00	6,969.25	9%
Rent Expense	8,050.00	9,050.00	(1,000.00)	-11%	96,600.00	108,600.00	(12,000.00)	-11%
Generation, Transmission and Distribution Expense								
Power/Fuel Purchased for Pumping	70,130.33	80,000.00	(9,869.67)	-12%	961,251.21	960,000.00	1,251.21	0%
Chemicals, Filtering & Laboratory Supplies Expense	3,013.84	7,000.00	(3,986.16)	-57%	50,180.90	84,000.00	(33,819.10)	-40%
Donations	-	1,000.00	(1,000.00)	-100%	-	12,000.00	(12,000.00)	-100%
Extraordinary & Miscellaneous Expense	-	1,667.00	(1,667.00)	-100%	-	20,000.00	(20,000.00)	-100%
Membership Dues & Contributions to Organizations	2,146.20	491.75	1,654.45	336%	2,146.20	5,901.00	(3,754.80)	-64%
Legal Services	200.00	5,500.00	(5,300.00)	-96%	16,300.00	66,000.00	(49,700.00)	-75%
Auditing Services	-	1,500.00	(1,500.00)	-100%	-	18,000.00	(18,000.00)	-100%
General/Janitorial Services	4,135.00	550.00	3,585.00	652%	5,955.00	6,600.00	(645.00)	-10%
Doubtful Accounts Expenses	601.36	-	601.36	#DIV/0!	601.36	-	601.36	#DIV/0!
Depreciation Expense-Plant (UPIS)	41,004.76	27,129.75	13,875.01	51%	472,140.69	325,557.00	146,583.69	45%
Depreciation Expense-Buildings and Other Structures	8,395.41	6,109.94	2,285.47	37%	100,744.92	73,319.28	27,425.64	37%
Depreciation-Office Equipment	1,212.70	509.96	702.74	138%	12,392.14	6,119.52	6,272.62	103%
Depreciation-Laboratory Equipment	10,193.82	7,378.86	2,814.96	38%	122,325.84	88,546.32	33,779.52	38%
Depreciation-Land Transport Equipment	511.21	384.35	126.86	33%	6,134.52	4,612.20	1,522.32	33%
Depreciation-Other Machinery and Equipment	10,198.15	7,175.42	3,022.73	42%	121,422.29	86,105.04	35,317.25	41%
Amortization-Intangible Asset	1,812.13	1,311.72	500.41	38%	21,745.56	15,740.64	6,004.92	38%
Total Other Operations Expenses	₱ 252,830.99	203,492.75	49,338.24	24%	2,563,752.19	2,441,916.00	121,836.19	5%

Total Operation Expenses	P	640,722.03	634,278.75	6,443.28	1%	6,285,384.08	7,083,948.00	(798,563.92)	-11%
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	CURRENT MONTH				YEAR-TO-DATE			
	Actual	Budget	Variance		Actual	Budget	Variance	
	Amount	Amount	Amount	% to Budget	Amount	Amount	Amount	% to Budget
Maintenance Expenses:								
<u>Repair and Maintenance-Plant (UPIS)</u>								
Maintenance of Springs & Tunnels	-	200.00	(200.00)	-100%	270.00	2,400.00	(2,130.00)	-89%
Maintenance of Reservoirs and Tanks	-	500.00	(500.00)	-100%	1,507.00	6,000.00	(4,493.00)	-75%
Maintenance of Transmissions and Distrib. Mains	1,113.00	2,500.00	(1,387.00)	-55%	12,254.36	30,000.00	(17,745.64)	-59%
Maintenance of Services	13,447.39	16,500.00	(3,052.61)	-19%	151,296.40	198,000.00	(46,703.60)	-24%
Maintenance of Other Plants	-	1,000.00	(1,000.00)	-100%	2,223.00	12,000.00	(9,777.00)	-81%
Repair and Maintenance-Land Transport Equipment	15.00	500.00	(485.00)	-97%	3,778.00	6,000.00	(2,222.00)	-37%
<u>Repair and Maintenance-Other Machinery and Equipment</u>					-			
Maintenance of Power Production Equipment	-	500.00	(500.00)	-100%	5,573.00	6,000.00	(427.00)	-7%
Maintenance of Pumping Equipment	767.00	2,000.00	(1,233.00)	-62%	13,174.00	24,000.00	(10,826.00)	-45%
Maintenance of Water Treatment Equipment	82.00	100.00	(18.00)	-18%	352.00	1,200.00	(848.00)	-71%
Maintenance of Tools, Shops & Garage Equipment	-	592.00	(592.00)	-100%	360.00	7,104.00	(6,744.00)	-95%
Total Maintenance Expenses	₱ 15,424.39	24,392.00	(8,967.61)	-37%	190,787.76	292,704.00	(101,916.24)	-35%
Total Operation and Maintenance Expenses	₱ 656,146.42	658,670.75	(2,524.33)	0%	6,476,171.84	7,376,652.00	(900,480.16)	-12%
Utility Operating Income	₱ 124,356.90	72,679.25	51,677.65	71%	2,267,302.58	1,399,548.00	867,754.58	62%
Add: Other Income								
Miscellaneous Non-Operating Income	-	1,000.00	(1,000.00)	-100%	1,461.00	12,000.00	(10,539.00)	-88%
Interest Income	417.68	100.00	317.68	318%	1,712.42	1,200.00	512.42	43%
Total Other Income	417.68	1,100.00	(682.32)	-62%	3,173.42	13,200.00	(10,026.58)	-76%
Miscellaneous Income Deductions								
Other Losses	₱ -	-	-	#DIV/0!	686.00	-	686.00	#DIV/0!
Net Income Before Interest & Financial Charges	₱ 124,774.58	73,779.25	50,995.33	69%	2,269,790.00	1,412,748.00	857,042.00	61%
Interest Expense	49,343.48	52,123.00	(2,779.52)	-5%	625,474.95	625,476.00	(1.05)	0%
Net Income for the Period	₱ 75,431.10	21,656.25	53,774.85	248%	1,644,315.05	787,272.00	857,043.05	109%

PREPARED BY:

RUBY ANN M. MABASA
Accounting Processor A

APPROVED BY:

EDNA P. MARTOS
General Manager F

