Republic of the Philippines
**SANTA MARIA WATER DISTRICT**
Statement of Financial Position
As of June 30, 2019

| | Actual, This Month | | This Month, Last Year | | Increase (Decrease) Over Last Year | |
|---|---|---|---|---|---|---|
| | Amount | % to Total | Amount | % to Total | Amount | % to Total |
| **ASSETS** | | | | | | |
| Cash and Cash Equivalents | | | | | | |
| **Cash on Hand** | | | | | | |
| Cash-Collecting Officers | ₱ 274,409.18 | 0.05% | ₱ 330,050.27 | 0.07% | ₱ (55,641.09) | (0.09%) |
| Change Fund | 25,000.00 | 0.00% | 25,000.00 | 0.01% | | |
| Petty Cash | 40,000.00 | 0.01% | 40,000.00 | 0.01% | | |
| **Cash in Bank-Local Currency** | | | | | | |
| Cash in Bank-Local Currency, Current Account | 63,670,605.06 | 11.50% | 68,596,193.79 | 13.96% | (4,925,588.73) | (7.89%) |
| Cash in Bank-Local Currency, Savings Account | 14,524,039.46 | 2.62% | 13,192,323.58 | 2.69% | 1,331,715.88 | 2.13% |
| **TOTAL CASH AND CASH EQUIVALENTS** | ₱ 78,534,053.70 | 14.18% | ₱ 82,183,567.64 | 16.73% | ₱ (3,649,513.94) | (5.84%) |
| Investments | | | | | | |
| **Sinking Fund** | | | | | | |
| Sinking Fund | ₱ 7,248,442.26 | 1.31% | ₱ 6,648,727.87 | 1.35% | ₱ 599,714.39 | 0.96% |
| **TOTAL INVESTMENTS** | ₱ 7,248,442.26 | 1.31% | ₱ 6,648,727.87 | 1.35% | ₱ 599,714.39 | 0.96% |
| Receivables | | | | | | |
| **Loans and Receivable Accounts** | | | | | | |
| Accounts Receivable | ₱ 3,398,369.61 | 0.61% | ₱ 3,497,774.95 | 0.71% | ₱ (99,405.34) | (0.16%) |
| Allowance for Impairment-Accounts Receivable | (108,408.34) | (0.02%) | (90,430.92) | (0.02%) | (17,977.42) | (0.03%) |
| Notes Receivable | 196,047.73 | 0.04% | 250,322.75 | 0.05% | (54,275.02) | (0.09%) |
| Allowance for Impairment- Notes Receivable | | | | | | |
| **Other Receivables** | | | | | | |
| Receivable-Disallowances/Charges | 494,754.32 | 0.09% | 209,325.10 | 0.04% | 285,429.22 | 0.46% |
| Due from Officers and Employees | 390,116.85 | 0.07% | 27,997.10 | 0.01% | 362,119.75 | 0.58% |
| Due from National Government Agencies | 677,000.00 | 0.12% | 677,000.00 | 0.14% | | |
| Other Receivable | 850.00 | 0.00% | | | 850.00 | 0.00% |
| Allowance for Impairment- Other Receivables | | | | | | |
| **TOTAL RECEIVABLES** | ₱ 5,048,730.17 | 0.91% | ₱ 4,571,988.98 | 0.93% | ₱ 476,741.19 | 0.76% |
| Inventories | | | | | | |
| **Inventory Held for Consumption** | | | | | | |
| Office Supplies Inventory | ₱ 584,782.42 | 0.11% | ₱ 581,708.47 | 0.12% | ₱ 3,073.95 | 0.00% |
| Allowance for Impairment- Office Supplies Inventory | | | | | | |
| Accountable Forms, Plates and Stickers Inventory | 844,000.00 | 0.15% | 352,000.00 | 0.07% | 492,000.00 | 0.79% |
| Allowance for Impairment- Accountable Forms, Plates and Stickers Inventory | | | | | | |
| Chemicals and Filtering Supplies Inventory | 821,813.75 | 0.15% | 921,854.60 | 0.19% | (100,040.85) | (0.16%) |
| Allowance for Impairment- Chemicals and Filtering Supplies Inventory | | | | | | |
| Construction Materials Inventory | 28,731,078.59 | 5.19% | 17,333,005.99 | 3.53% | 11,398,072.60 | 18.25% |
| Allowance for Impairment- Construction Materials Inventory | | | | | | |
| **TOTAL INVENTORIES** | ₱ 30,981,674.76 | 5.60% | ₱ 19,188,569.06 | 3.91% | ₱ 11,793,105.70 | 18.89% |
| Property, Plant and Equipment | | | | | | |
| **Land** | | | | | | |
| Land | ₱ 28,014,796.60 | 5.06% | ₱ 28,014,796.60 | 5.70% | ₱ | |
| Accumulated Impairment Losses-Land | | | | | | |
| **Infrastructure Assets** | | | | | | |
| Plant-Utility Plant in Service | | | | | | |
| Springs and Tunnels | | | | | | |
| Wells | 57,248,736.07 | 10.34% | 55,343,736.07 | 11.27% | 1,905,000.00 | 3.05% |
| Reservoirs and Tanks | 29,958,686.46 | 5.41% | 4,865,546.79 | 0.99% | 25,093,139.67 | 40.19% |
| Transmission and Distribution Mains | 292,967,426.70 | 52.91% | 284,020,421.78 | 57.82% | 8,947,004.92 | 14.33% |
| Fire Mains | | | | | | |
| Services | 5,203,772.41 | 0.94% | 3,324,134.09 | 0.68% | 1,879,638.32 | 3.01% |
| Meters | 7,129,261.93 | 1.29% | 7,129,261.93 | 1.45% | | |
| Meter Installation | | | | | | |
| Hydrants | 973,281.59 | 0.18% | 973,281.59 | 0.20% | | |
| Accumulated Depreciation-Plant (UPIS) | (96,290,839.43) | (17.39%) | (93,291,786.41) | (18.99%) | (2,999,053.02) | (4.80%) |
| Accumulated Impairment Losses-Plant (UPIS) | | | | | | |
| **Buildings and Other Structures** | | | | | | |
| Buildings | 2,838,798.30 | 0.51% | 2,384,488.30 | 0.49% | 454,310.00 | 0.73% |
| Accumulated Depreciation-Buildings | (917,901.85) | (0.17%) | (1,055,261.55) | (0.21%) | 137,359.70 | 0.22% |
| Accumulated Impairment Losses-Buildings | | | | | | |
| Other Structures | 14,590,140.17 | 2.64% | 14,346,072.17 | 2.92% | 244,068.00 | 0.39% |
| Accumulated Depreciation-Other Structures | (4,301,711.63) | (0.78%) | (4,677,794.67) | (0.95%) | 376,083.04 | 0.60% |
| Accumulated Impairment Losses-Other Structures | | | | | | |

| | Actual, This Month | | This Month, Last Year | | Increase (Decrease) Over Last Year | |
|---|---|---|---|---|---|---|
| | Amount | % to Total | Amount | % to Total | Amount | % to Total |
| **Machinery and Equipment** | | | | | | |
| Office Equipment | 3,471,908.30 | 0.63% | 3,304,425.30 | 0.67% | 167,483.00 | 0.27% |
| Accumulated Depreciation-Office Equipment | (2,344,687.69) | (0.42%) | (1,929,218.43) | (0.39%) | (415,469.26) | (0.67%) |
| Accumulated Impairment Losses-Office Equipment | | | | | | |
| Information and Communication Technology Equipment | 5,487,350.40 | 0.99% | 4,796,825.40 | 0.98% | 690,525.00 | 1.11% |
| Accumulated Depreciation-Information and Communication Technology Equipment | (3,694,079.38) | (0.67%) | (3,081,783.77) | (0.63%) | (612,295.61) | (0.98%) |
| Accumulated Impairment Losses-Information and Communication Technology Equipment | | | | | | |
| Communication Equipment | 894,842.08 | 0.16% | 894,842.08 | 0.18% | | |
| Accumulated Depreciation-Communication Equipment | (548,370.89) | (0.10%) | (526,819.09) | (0.11%) | (21,551.81) | (0.03%) |
| Accumulated Impairment Losses-Communication Equipment | | | | | | |
| Construction and Heavy Equipment | 2,912,711.79 | 0.53% | 2,498,173.49 | 0.51% | 414,538.30 | 0.66% |
| Accumulated Depreciation-Construction and Heavy Equipment | (1,439,692.34) | (0.26%) | (1,249,234.06) | (0.25%) | (190,458.28) | (0.31%) |
| Accumulated Impairment Losses-Construction and Heavy Equipment | | | | | | |
| Motor Vehicles | 12,632,213.00 | 2.28% | 10,198,513.00 | 2.08% | 2,433,700.00 | 3.90% |
| Accumulated Depreciation-Motor Vehicles | (9,140,836.46) | (1.65%) | (8,569,126.02) | (1.74%) | (571,710.44) | (0.92%) |
| Accumulated Impairment Losses-Motor Vehicles | | | | | | |
| **Furniture, Fixtures and Books** | | | | | | |
| Furniture and Fixtures | 322,653.00 | 0.06% | 52,653.00 | 0.01% | 270,000.00 | 0.43% |
| Accumulated Depreciation-Furniture and Fixtures | (60,494.21) | (0.01%) | (40,449.17) | (0.01%) | (20,045.04) | (0.03%) |
| Accumulated Impairment Losses-Furniture and Fixtures | | | | | | |
| Books | 631,051.50 | 0.11% | 631,051.50 | 0.13% | | |
| Accumulated Depreciation-Books | (169,916.30) | (0.03%) | (129,949.70) | (0.03%) | (39,966.60) | (0.06%) |
| Accumulated Impairment Losses-Books | | | | | | |
| **Other Property, Plant and Equipment** | | | | | | |
| Other Property, Plant and Equipment | | | | | | |
| Power Production Equipment | 12,513,136.54 | 2.26% | 12,472,636.54 | 2.54% | 40,500.00 | 0.06% |
| Pumping Equipment | 36,696,173.92 | 6.63% | 33,578,539.64 | 6.84% | 3,117,634.28 | 4.99% |
| Water Treatment Equipment | 3,900,412.19 | 0.70% | 3,682,052.19 | 0.75% | 218,360.00 | 0.35% |
| Tools, Shop and Garage Equipment | 650,094.61 | 0.12% | 396,094.61 | 0.08% | 254,000.00 | 0.41% |
| Accumulated Depreciation-Other Property, Plant and Equipment | (15,800,413.05) | (2.85%) | (20,386,612.80) | (4.15%) | 4,586,199.75 | 7.34% |
| Accumulated Impairment Losses-Other Property, Plant and Equipment | | | | | | |
| **Construction in Progress** | | | | | | |
| Construction in Progress-Infrastructure Assets | 27,285,787.77 | 4.93% | 27,684,456.86 | 5.64% | (398,669.09) | (0.64%) |
| **TOTAL PROPERTY, PLANT AND EQUIPMENT** | ₱ 411,614,292.10 | 74.34% | ₱ 365,653,967.27 | 74.44% | ₱ 45,960,324.84 | 73.60% |
| Intangible Assets | | | | | | |
| **Intangible Assets** | | | | | | |
| Computer Software | ₱ 100,000.00 | 0.02% | ₱ 100,000.00 | 0.02% | ₱ | |
| Accumulated Amortization-Computer Software | (42,749.91) | (0.01%) | (23,749.95) | (0.00%) | (18,999.96) | (0.03%) |
| Accumulated Impairment Losses-Computer Software | | | | | | |
| **TOTAL INTANGIBLE ASSETS** | ₱ 57,250.09 | 0.01% | ₱ 76,250.05 | 0.02% | ₱ (18,999.96) | (0.03%) |
| Other Assets | | | | | | |
| **Prepayments** | | | | | | |
| Advances to Contractors | ₱ 10,266,718.89 | 1.85% | ₱ 3,346,132.15 | 0.68% | ₱ 6,920,586.74 | 11.08% |
| Prepaid Rent | 54,000.00 | 0.01% | 54,000.00 | 0.01% | | |
| Prepaid Insurance | 100,519.62 | 0.02% | 102,625.23 | 0.02% | (2,105.61) | (0.00%) |
| Withholding Tax at Source | | | | | | |
| Other Prepayments (Meralco Guaranty Deposit) | 785,800.13 | 0.14% | 841,528.72 | 0.17% | (55,728.59) | (0.09%) |
| **Other Assets** | | | | | | |
| Deferred Charges/Losses | 8,102,208.93 | 1.46% | 7,684,113.85 | 1.56% | 418,095.08 | 0.67% |
| Other Assets | 871,643.84 | 0.16% | 871,643.84 | 0.18% | | |
| **TOTAL OTHER ASSETS** | ₱ 20,180,891.41 | 3.64% | ₱ 12,900,043.79 | 2.63% | ₱ 7,280,847.62 | 11.66% |
| **TOTAL ASSETS** | ₱ 553,665,334.49 | 100.00% | ₱ 491,223,114.66 | 100.00% | ₱ 62,442,219.84 | 100.00% |

| | Actual, This Month | | This Month, Last Year | | Increase (Decrease) Over Last Year | |
|---|---|---|---|---|---|---|
| | Amount | % to Total | Amount | % to Total | Amount | % to Total |
| **LIABILITIES** | | | | | | |
| Financial Liabilities | | | | | | |
| **Payables** | | | | | | |
| Accounts Payable | ₱ 18,927,147.26 | 3.42% | ₱ 2,607,223.63 | 0.53% | ₱ 16,319,923.63 | 26.14% |
| Due to Officers and Employees | 384,331.25 | 0.07% | 225,542.50 | 0.05% | 158,788.75 | 0.25% |
| **Bills/Bonds/Loans Payable** | | | | | | |
| Loans Payable-Domestic | 142,653,101.95 | 25.77% | 158,716,014.28 | 32.31% | (16,062,912.33) | (25.72%) |
| Other Bills/Bonds/Loans Payable | | | 1,709,069.54 | 0.35% | (1,709,069.54) | (2.74%) |
| **TOTAL FINANCIAL LIABILITIES** | ₱ 161,964,580.46 | 29.25% | ₱ 163,257,849.95 | 33.23% | ₱ (1,293,269.49) | (2.07%) |
| Inter-Agency Payables | | | | | | |
| **Inter-Agency Payables** | | | | | | |
| Due to BIR | ₱ 1,728,218.32 | 0.31% | ₱ 1,857,945.75 | 0.38% | ₱ (129,727.43) | (0.21%) |
| Due to GSIS | (0.00) | (0.00%) | 552,467.68 | 0.11% | (552,467.68) | (0.88%) |
| Due to Pag-IBIG | (219.34) | (0.00%) | 106,744.15 | 0.02% | (106,963.49) | (0.17%) |
| Due to Philhealth | (400.00) | (0.00%) | 49,192.94 | 0.01% | (49,592.94) | (0.08%) |
| Due to NGAs | | | | | | |
| **TOTAL INTER-AGENCY PAYABLES** | ₱ 1,727,598.98 | 0.31% | ₱ 2,566,350.52 | 0.52% | ₱ (838,751.54) | (1.34%) |
| Trust Liabilities | | | | | | |
| **Trust Liabilities** | | | | | | |
| Guaranty/Security Deposits Payable | ₱ 14,569,479.40 | 2.63% | ₱ 13,315,953.90 | 2.71% | ₱ 1,253,525.50 | 2.01% |
| Customers' Deposit Payable | | | | | | |
| Performance/Bidder/Bail Bonds Payable | 1,599,579.45 | 0.29% | | | 1,599,579.45 | 2.56% |
| **TOTAL TRUST LIABILITIES** | ₱ 16,169,058.85 | 2.92% | ₱ 13,315,953.90 | 2.71% | ₱ 2,853,104.95 | 4.57% |
| Deferred Credits/Unearned Income | | | | | | |
| **Deferred Credits** | | | | | | |
| Other Deferred Credits | ₱ 975,341.18 | 0.18% | ₱ 747,129.77 | 0.15% | ₱ 228,211.41 | 0.37% |
| **TOTAL DEFERRED CREDITS/UNEARNED INCOME** | ₱ 975,341.18 | 0.18% | ₱ 747,129.77 | 0.15% | ₱ 228,211.41 | 0.37% |
| Provisions | | | | | | |
| **Provisions** | | | | | | |
| Pensions Benefits Payable | ₱ | | ₱ | | ₱ | |
| Leave Benefits Payable | 8,337,792.92 | 1.51% | 6,563,118.74 | 1.34% | 1,774,674.18 | 2.84% |
| **TOTAL PROVISIONS** | ₱ 8,337,792.92 | 1.51% | ₱ 6,563,118.74 | 1.34% | ₱ 1,774,674.18 | 2.84% |
| Other Payables | | | | | | |
| **Other Payables** | | | | | | |
| Other Payables | ₱ 362,556.83 | 0.07% | ₱ 407,806.12 | 0.08% | ₱ (45,249.29) | (0.07%) |
| **TOTAL OTHER PAYABLES** | ₱ 362,556.83 | 0.07% | ₱ 407,806.12 | 0.08% | ₱ (45,249.29) | (0.07%) |
| **TOTAL LIABILITIES** | ₱ 189,536,929.22 | 34.23% | ₱ 186,858,209.00 | 38.04% | ₱ 2,678,720.22 | 4.29% |
| **EQUITY** | | | | | | |
| Government Equity | | | | | | |
| **Government Equity** | | | | | | |
| Government Equity | ₱ 289,561.81 | 0.05% | ₱ 289,561.81 | 0.06% | ₱ | |
| Retained Earnings/(Deficit) | | | | | | |
| **Retained Earnings/(Deficit)** | | | | | | |
| Retained Earnings/(Deficit) | 363,838,843.46 | 65.71% | 304,075,343.85 | 61.90% | 59,763,499.62 | 95.71% |
| **TOTAL EQUITY** | ₱ 364,128,405.27 | 65.77% | ₱ 304,364,905.66 | 61.96% | ₱ 59,763,499.62 | 95.71% |
| **TOTAL LIABILITIES AND EQUITY** | ₱ 553,665,334.49 | 100.00% | ₱ 491,223,114.66 | 100.00% | ₱ 62,442,219.84 | 100.00% |

Prepared by:

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Republic of the Philippines
**SANTA MARIA WATER DISTRICT**
Statement of Financial Performance
As of June 30, 2019

| | Current Month | Year to Date |
|---|---|---|
| **REVENUES** | | |
| Service and Business Income | | |
| **Business Income** | | |
| Waterworks Systems Fees | | |
| Metered Sales | 23,277,870.40 | 124,807,246.95 |
| Unmetered Sales | | |
| Sales to Other Water Utilities for Resale | 65,785.20 | 1,274,767.20 |
| Other Sales or Services | 512,265.00 | 3,148,706.60 |
| Interest Income | 15,882.41 | 35,452.07 |
| Fines and Penalties-Business Income | 417,465.85 | 2,374,674.25 |
| Other Business Income | | |
| **TOTAL SERVICE AND BUSINESS INCOME** | 24,289,268.86 | 131,640,847.07 |
| Other Non-Operating Income | | |
| **Miscellaneous Income** | | |
| Miscellaneous Income | 149,445.07 | 1,264,366.92 |
| **TOTAL OTHER NON-OPERATING INCOME** | 149,445.07 | 1,264,366.92 |
| **TOTAL REVENUES** | 24,438,713.93 | 132,905,213.99 |
| | | |
| **EXPENSES** | | |
| Personal Services | | |
| **Salaries and Wages** | | |
| Salaries and Wages-Regular | | |
| Source of Supply Expense-Operation Supervision | 117,406.00 | 703,604.00 |
| Source of Supply Expense-Operation Labor | | |
| Source of Supply Expense-Maintenance Supervision | | |
| Pumping Expense-Power Production Labor | | |
| Pumping Expense-Pumping Labor | 187,415.00 | 1,122,952.73 |
| Water Treatment Expense- Operation Labor | | |
| Transmission and Distribution Expense-Maintenance Supervision | 34,000.00 | 203,168.00 |
| Transmission and Distribution Expense-Maintenance Labor | 171,276.00 | 1,026,909.05 |
| Transmission and Distribution Expense-Engineering Supervision | 35,716.00 | 214,296.00 |
| Transmission and Distribution Expense-Engineering Labor | 54,144.00 | 363,330.00 |
| Customer Account Expense-Supervision | 33,584.00 | 201,504.00 |
| Customer Account Expense-Meter Reading | 106,115.00 | 636,690.00 |
| Customer Account Expense-Customer Records and Collection | 116,377.00 | 697,387.77 |
| Customer Services Expense-Supervision | 34,847.00 | 209,082.00 |
| Customer Services Expense-CS | 155,487.00 | 885,125.80 |
| Administrative, Finance and General Services | 819,503.27 | 4,915,116.80 |
| Salaries and Wages-Casual/Contractual | | |
| Source of Supply Expense-Operation Supervision | | |
| Source of Supply Expense-Operation Labor | | |
| Source of Supply Expense-Maintenance Supervision | | |
| Source of Supply Expense-Maintenance Labor | | |
| Pumping Expense-Power Production Labor | | |
| Pumping Expense-Pumping Labor | 38,172.50 | 237,766.30 |
| Water Treatment Expense- Operation Labor | | |
| Transmission and Distribution Expense-Maintenance Supervision | | |
| Transmission and Distribution Expense-Maintenance Labor | 303,945.25 | 1,912,056.15 |
| Transmission and Distribution Expense-Engineering Labor | 101,472.69 | 377,972.25 |
| Customer Account Expense-Supervision | | |
| Customer Account Expense-Meter Reading | 88,846.25 | 438,987.20 |
| Customer Account Expense-Customer Records and Collection | 54,688.95 | 362,271.35 |
| Customer Services Expense-CS | 113,298.64 | 601,675.49 |
| Administrative, Finance and General Services | 167,093.73 | 1,001,490.11 |
| **Other Compensation** | | |
| Personnel Economic Relief Allowance (PERA) | 187,960.18 | 1,137,791.84 |
| (Distribute Subsidiary Acct. with Salaries and Wages Cost Centers) | | |
| Representation Allowance (RA) | 28,500.00 | 179,500.00 |
| Transportation Allowance (TA) | 28,500.00 | 179,500.00 |
| Clothing/Uniform Allowance | | 498,000.00 |
| (Distribute Subsidiary Acct. with Salaries and Wages Cost Centers) | | |
| Productivity Incentive Allowance | | |
| (Distribute Subsidiary Acct. with Salaries and Wages Cost Centers) | | |
| Honoraria | 144,990.90 | 1,218,659.17 |
| Overtime and Night Pay | 98,209.36 | 621,812.90 |
| (Distribute Subsidiary Acct. with Salaries and Wages Cost Centers) | | |
| Year End Bonus | | |
| (Distribute Subsidiary Acct. with Salaries and Wages Cost Centers) | | |
| Cash Gift | | |
| (Distribute Subsidiary Acct. with Salaries and Wages Cost Centers) | | |
| Other Bonuses and Allowances | 3,000.00 | 2,185,990.00 |
| (Distribute Subsidiary Acct. with Salaries and Wages Cost Centers) | | |

| | | |
|---|---|---|
| **Personnel Benefit Contributions (Administrative Expenses)** | | |
| Retirement and Life Insurance Premiums | 259,733.93 | 1,556,623.67 |
| Pag-IBIG Contributions | 9,700.00 | 58,200.00 |
| PhilHealth Contributions | 26,839.89 | 160,867.28 |
| Employees Compensation Insurance Premiums | 9,696.77 | 58,126.00 |
| Provident/Welfare Fund Contributions | | |
| **Other Personnel Benefits (Administrative Expenses)** | | |
| Pensions Benefits | | |
| Retirement Gratuity | | |
| Terminal Leave Benefits | 58,505.27 | 367,878.86 |
| Longevity Pay | | 5,000.00 |
| Other Personnel Benefits | 2,625.00 | 14,380.00 |
| **TOTAL PERSONAL SERVICES** | 3,591,649.58 | 24,353,714.72 |
| Maintenance and Other Operating Expenses | | |
| **Traveling Expenses (Administrative Expense)** | | |
| Traveling Expenses-Local | 219,755.30 | 408,546.56 |
| Traveling Expenses-Foreign | 25,100.00 | 25,100.00 |
| **Training and Scholarship Expenses (Administrative Expense)** | | |
| Training Expenses | 141,758.85 | 1,088,557.62 |
| Scholarship Grants/Expenses | | |
| **Supplies and Materials Expenses (Administrative Expense-except item no.6)** | | |
| Office Supplies Expenses | 94,451.11 | 629,965.65 |
| Accountable Forms Expenses | 77,500.00 | 573,200.00 |
| Medical, Dental and Laboratory Supplies Expenses | | |
| Fuel, Oil and Lubricants Expenses | 145,472.68 | 612,741.93 |
| Chemical and Filtering Supplies Expenses (Water Treatment Expense) | 51,400.00 | 737,625.85 |
| Semi-Expendible Expenses | | 309,804.00 |
| Other Supplies and Materials Expenses | 34,808.36 | 357,016.18 |
| **Utility Expenses (Administrative Expense)** | | |
| Water Expenses | 8,145.50 | 52,599.80 |
| Electricity Expenses | 83,489.70 | 404,734.74 |
| Other Utility Expenses | | 650.00 |
| Communication Expenses (Administrative Expense) | | |
| Postage and Courier Services | 405.00 | 1,525.00 |
| Telephone Expenses | 40,731.98 | 185,901.15 |
| Internet Subscription Expenses | 8,128.53 | 80,877.73 |
| Cable, Satellite, Telegraph and Radio Expenses | | 278,762.40 |
| **Awards/Rewards, Prizes and Indemnities (Administrative Expense)** | | |
| Awards/Rewards Expenses | | |
| Prizes | | |
| Indemnities | | |
| **Generation, Transmission and Distribution Expenses** | | |
| Generation, Transmission and Distribution Expenses | | |
| Purchased Water | 1,523,200.00 | 45,290,765.76 |
| Power or Fuel Purchased for Pumping | 2,184,061.38 | 12,985,248.59 |
| **Confidential, Intelligence and Extraordinary Expenses (Administrative Expenses)** | | |
| Extraordinary and Miscellaneous Expenses | 9,176.48 | 58,230.17 |
| **Professional Services (Administrative Expenses)** | | |
| Legal Services | 10,600.00 | 23,700.00 |
| Auditing Services | | |
| Consultancy Services | | 236,080.00 |
| Other Professional Services | | |
| **General Services (Administrative Expenses)** | | |
| Janitorial Services | | |
| Security Services | | 620,030.92 |
| Other General Services | 32,680.00 | 133,620.00 |
| **Repairs and Maintenance** | | |
| Repairs and Maintenance-Infrastructure Assets | | |
| R & M-Collecting and Impounding Reservoirs | | 340.00 |
| R & M-Wells | | |
| R & M-Supply Mains | 88,352.29 | 94,393.34 |
| R & M-Other Source of Supply Plant | | |
| R & M-Other Pumping Plant | | |
| R & M-Reservoirs and Tanks | | |
| R & M-Transmission and Distribution Mains | 137,396.53 | 1,930,444.39 |
| R & M-Fire Mains | | |
| R & M-Services | 348,670.58 | 2,449,059.36 |
| R & M-Meters | | 278,768.00 |
| R & M-Meter Installation | | |
| R & M-Hydrants | 12,000.00 | 62,000.00 |
| R & M-Other Transmission and Distribution Mains | | |
| R & M-Other Plants | | |
| Repairs and Maintenance-Buildings and Other Structures | | |
| R & M-Source of Supply Plant Structures and Improvements | | |
| R & M-Pumping Plant Structures and Improvements | 250.00 | 34,269.00 |
| R & M-Water Treatment Structures and Improvements | | |
| R & M-Transmission and Distribution Structures and Improvements | | |

| | | |
|---|---|---|
| R & M-Administrative Structures and Improvements | 4,520.00 | 31,742.25 |
| Repairs and Maintenance-Machinery and Equipment | 70,771.45 | 315,183.23 |
| Repairs and Maintenance-Transportation Equipment | 65,193.92 | 438,892.46 |
| Repairs and Maintenance-Furnitures and Fixtures | | |
| Repairs and Maintenance-Other Property, Plant and Equipment | | |
| R & M-Power Production Equipment | | 382,223.20 |
| R & M-Pumping Equipment | | 295,275.34 |
| R & M-Water Treatment Equipment | | 85,652.00 |
| R & M-Communications Equipment | 1,150.00 | 2,940.00 |
| R & M-Tools, Shop and Garage Equipment | | 32,619.00 |
| **Taxes, Insurance Premiums and Other Fees (Administrative Expenses)** | | |
| Taxes, Duties and Licenses | 6,695.00 | 94,548.54 |
| Fidelity Bond Premiums | 900.00 | 43,950.00 |
| Insurance Expenses | | 63,978.56 |
| Income Tax Expenses | | |
| **Other Maintenance and Operating Expenses (Administrative Expenses)** | | |
| Advertising, Promotional and Marketing Expenses | 21,994.84 | 122,024.84 |
| Printing and Publication Expenses | | 1,850.00 |
| Representation Expenses | 107,064.78 | 517,022.33 |
| Transportation and Delivery Expenses | 12,000.00 | 56,800.00 |
| Rent/Lease Expenses | 56,700.00 | 340,200.00 |
| Membership Dues and Contributions to Organizations | 5,500.00 | 41,800.00 |
| Subscription Expenses | | |
| Donations | 5,500.00 | 48,500.00 |
| Directors and Committee Members' Fees | | |
| Other Maintenance and Operating Expenses | 18,819.40 | 618,279.55 |
| **TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES** | 5,654,343.66 | 73,478,039.44 |
| Financial Expenses | | |
| **Financial Expenses (Administrative Expenses)** | | |
| Interest Expenses | 994,917.08 | 6,034,128.94 |
| Bank Charges | | 900.00 |
| Other Financial Charges | | |
| **TOTAL FINANCIAL EXPENSES** | 994,917.08 | 6,035,028.94 |
| Non-Cash Expenses | | |
| **Depreciation** | | |
| Depreciation-Infrastructure Assets | 961,252.33 | 5,868,920.04 |
| Depreciation-Buildings and Other Structures | 57,330.43 | 343,982.58 |
| Depreciation-Machinery and Equipment | 107,721.44 | 649,020.66 |
| Depreciation-Transportation Equipment | 59,686.48 | 356,927.37 |
| Depreciation-Furniture, Fixtures and Books | 7,850.97 | 38,555.82 |
| Depreciation-Other Property, Plant and Equipment | 290,892.77 | 1,718,431.48 |
| **Amortization** | | |
| Amortization-Intangible Assets | 1,583.33 | 9,499.98 |
| **Impairment Loss** | | |
| Impairment Loss-Loans and Receivables | | |
| **Discounts and Rebates** | | |
| Other Discounts | 71,036.05 | 351,172.05 |
| Subsidy | 15,261.50 | 93,913.75 |
| Rebates | | |
| **TOTAL NON-CASH EXPENSES** | 1,572,615.30 | 9,430,423.73 |
| **TOTAL EXPENSES** | 11,813,525.62 | 113,297,206.83 |
| **NET INCOME (LOSS)** | 12,625,188.31 | 19,608,007.16 |

Prepared by:

JAY PEE D. DEL ROSARIO
Senior Corporate Accountant

Check and Verified:

JOVITA I. DALMACIO
Department Manager, Administrative & Finance and General Services

Noted by:

ENGR. CARLOS N. SANTOS JR.
General Manager

Republic of the Philippines
**SANTA MARIA WATER DISTRICT**
STATEMENT OF CASH FLOWS
As of June 30, 2019

| | Current Month | Year to Date |
|---|---|---|
| **Cash Flows from Operating Activities** | | |
| **Cash Inflows:** | | |
| Collection of Water Bills | 23,555,013.60 | 128,348,015.96 |
| Collection of Other Revenues | 1,882,469.35 | 10,786,034.79 |
| Collection of Franchise Tax | 457,582.66 | 2,491,146.92 |
| Collection of Guaranty Deposit | 113,733.75 | 710,979.30 |
| Refund of overpayment of expenses and Cash Advances | 79,079.18 | 400,631.48 |
| Receipt of Performance/Bidders/Bail Bonds | 5,000.00 | 452,188.13 |
| Interest Income | 15,882.41 | 35,047.22 |
| Restoration of cash for unreleased checks | | 246,965.54 |
| **Total Cash Inflows** | **26,108,760.95** | **143,471,009.34** |
| **Cash Outflows:** | | |
| Payment of Operating Expenses: | | |
| Payroll | 2,482,504.10 | 13,768,550.58 |
| Fuel/Power for Pumping | 2,250,805.89 | 11,255,987.98 |
| Purchased Water | 1,428,000.00 | 48,924,758.80 |
| Chemicals | 30,637.50 | 762,700.00 |
| Other Operation and Maint. Expenses | 1,475,259.05 | 15,904,715.12 |
| Purchase of Inventory | 1,305,216.59 | 11,895,550.85 |
| Remittance of GSIS/PAG-IBIG/PHIC/Withholding Taxes | 3,130,938.22 | 15,719,699.05 |
| Restoration of cash for unreleased / cancelled checks | | 10,856,396.40 |
| Refund for the Performance Security/Bid | | |
| **Total Cash Outflows** | **12,103,361.35** | **129,088,358.78** |
| **Total Cash Provided (used) by Operating Activities** | **14,005,399.60** | **14,382,650.56** |
| **Cash Flows from Investing Activities:** | | |
| **Cash Inflows:** | | |
| Proceeds from Short-Term Investments | | |
| Proceeds from sale of: | | |
| Office Equipment, Furniture and Fixtures | | |
| Transportation Equipment | | |
| Other Property, Plant and Equipment | | |
| **Total Cash Inflows** | - | - |
| **Cash Outflows:** | | |
| Investments in Securities | | |
| Sinking Fund | | 594,394.06 |
| Purchase/construction of | | |
| Buildings | 8,069,592.63 | 8,069,592.63 |
| Other Property, Plant and Equipment | 394,156.93 | 10,185,207.45 |
| **Total Cash Outflows** | **8,463,749.56** | **18,849,194.14** |
| **Total Cash Provided (Used) by Investing Activities** | **(8,463,749.56)** | **(18,849,194.14)** |
| **Cash Flows from Financing Activities** | | |
| **Cash Inflows:** | | |
| Proceeds from Borrowings (Loans Payable) | | |
| **Total Cash Inflows** | - | - |
| **Cash Outflows:** | | |
| Cash payment of int.on loans payable and other fin. charges | 994,917.08 | 6,034,128.94 |
| Payments of domestic and foreign loans | 1,263,381.39 | 7,551,946.26 |
| **Total Cash Outflows** | **2,258,298.47** | **13,586,075.20** |
| **Total Cash Provided (used) by Financing Activities** | **(2,258,298.47)** | **(13,586,075.20)** |
| **Cash Provided by Operating, Investing and Financing Activities** | **3,283,351.57** | **(18,052,618.78)** |
| **Add: Cash and Cash Equivalents - Beginning** | 75,250,702.13 | 96,586,672.48 |
| **Cash and Cash Equivalents, Ending** | **78,534,053.70** | **78,534,053.70** |

| | |
|---|---|
| Cash and Cash Equivalents and International Reserves | 274,409.18 |
| Change Fund | 25,000.00 |
| Petty Cash Fund | 40,000.00 |
| Cash in Bank-Local Currency, Current Account-Land Bank ofthe Philippines ( LBP) - Operating Fund | 58,362,455.83 |
| Cash in Bank-Local Currency, Current Account-Land Bank ofthe Philippines ( LBP) - Loan Fund | 21,617.48 |
| Cash in Bank-Local Currency, Current Account-Philippine National Bank (PNB) - Loan Fund | 5,286,531.75 |
| Cash in Bank-Local Currency, Savings Account-Land Bank of the Philippines (SD) | 14,524,039.46 |
| | **78,534,053.70** |

Prepared by:

JAY EE D. DEL ROSARIO
Senior Corporate Accountant

Check and Verified:

JOVITA I. DALMACIO
Department Manager, Administrative
& Finance and General Services

Noted by:

ENGR. CARLOS N. SANTOS JR.
General Manager

**SANTA MARIA WATER DISTRICT**
Detailed Statement of Revenues and Expenses
For Month Ended June 30, 2019

***PRODUCTION DIVISION***

| | CURRENT MONTH | | | | | | YEAR TO DATE | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Actual | | Budget | | Variance | | Actual | | Budget | | Variance | |
| | Amount | % to Total | Amount | % to Total | Amount | % to Total | Amount | % to Total | Amount | % to Total | Amount | % to Total |
| **SOURCE OF SUPPLY EXPENSES:** | | | | | | | | | | | | |
| **OPERATIONS EXPENSES** | | | | | | | | | | | | |
| **Salaries and Wages and Other Comp./Benefits** | | | | | | | | | | | | |
| Salaries and Wages - Regular | | | | | | | | | | | | |
| *Source of Supply Operation Supervision Exp.* | 83,406.00 | 1.98% | 83,406.00 | 0.77% | | | 500,436.00 | 0.80% | 1,000,872.00 | 0.77% | (500,436.00) | 0.73% |
| *Source of Supply Operation Labor Expenses* | 187,415.00 | 4.44% | 187,415.00 | 1.72% | | | 1,122,952.73 | 1.80% | 2,248,980.00 | 1.72% | (1,126,027.27) | 1.65% |
| Salaries and Wages - Casual/Contractual | | | | | | | | | | | | |
| *Source of Supply Operation Supervision Exp.* | | | | | | | | | | | | |
| *Source of Supply Operation Labor Expenses* | 38,172.50 | 0.90% | 28,014.00 | 0.26% | 10,158.50 | (0.15%) | 237,766.30 | 0.38% | 336,168.00 | 0.26% | (98,401.70) | 0.14% |
| Personnel Economic Relief Allowance (PERA) | 24,000.00 | 0.57% | 28,000.00 | 0.26% | (4,000.00) | 0.06% | 143,818.18 | 0.23% | 336,000.00 | 0.26% | (192,181.82) | 0.28% |
| Representation Allowance (RA) | 7,500.00 | 0.18% | 7,500.00 | 0.07% | | | 45,000.00 | 0.07% | 90,000.00 | 0.07% | (45,000.00) | 0.07% |
| Transportation Allowance (TA) | 7,500.00 | 0.18% | 7,500.00 | 0.07% | | | 45,000.00 | 0.07% | 90,000.00 | 0.07% | (45,000.00) | 0.07% |
| Clothing/Uniform Allowance | | | 7,000.00 | 0.06% | (7,000.00) | 0.10% | 72,000.00 | 0.12% | 84,000.00 | 0.06% | (12,000.00) | 0.02% |
| Productivity Incentive Allowance | | | 20,502.80 | 0.19% | (20,502.80) | 0.31% | | | 246,033.65 | 0.19% | (246,033.65) | 0.36% |
| Overtime and Night Pay | 22,892.21 | 0.54% | 8,965.05 | 0.08% | 13,927.16 | (0.21%) | 156,550.96 | 0.25% | 107,580.60 | 0.08% | 48,970.36 | (0.07%) |
| Year End Bonus | | | 24,902.92 | 0.23% | (24,902.92) | 0.37% | | | 298,835.00 | 0.23% | (298,835.00) | 0.44% |
| Cash Gift | | | 5,833.33 | 0.05% | (5,833.33) | 0.09% | | | 70,000.00 | 0.05% | (70,000.00) | 0.10% |
| Other Bonuses and Allowances | | | 24,902.92 | 0.23% | (24,902.92) | 0.37% | 270,821.00 | 0.43% | 298,835.00 | 0.23% | (28,014.00) | 0.04% |
| **Generation, Trans. and Distribution Expenses** | | | | | | | | | | | | |
| Source of Supply -Miscellaneous Expenses | | | | | | | | | | | | |
| Purchased Water | 1,523,200.00 | 36.11% | 8,121,599.91 | 74.57% | (6,598,399.91) | 98.89% | 45,290,765.76 | 72.47% | 97,459,198.96 | 74.57% | (52,168,433.20) | 76.51% |
| Source of Supply - Engineering Expenses | | | | | | | | | | | | |
| **TOTAL OPERATIONS EXPENSE** | **1,894,085.71** | **44.90%** | **8,555,541.93** | **78.56%** | **(6,661,456.22)** | **99.84%** | **47,885,110.93** | **76.62%** | **102,666,503.21** | **78.56%** | **(54,781,392.28)** | **80.34%** |
| **MAINTENANCE EXPENSE** | | | | | | | | | | | | |
| **Utility Plant** | | | | | | | | | | | | |
| Salaries and Wages - Regular | | | | | | | | | | | | |
| *Source of Supply Maint. Supervision Exp.* | | | | | | | | | | | | |
| Salaries and Wages - Casual/Contractual | | | | | | | | | | | | |
| *Source of Supply Maint. Supervision Exp.* | | | | | | | | | | | | |
| **Repairs and Maintenance-Infrastructure Assets** | | | | | | | | | | | | |
| R & M-Collecting and Impounding Reservoirs | | | 13,035.47 | 0.12% | (13,035.47) | 0.20% | 340.00 | 0.00% | 156,425.60 | 0.12% | (156,085.60) | 0.23% |
| R & M-Lake River and Other Channels | | | | | | | | | | | | |
| R & M-Springs and Tunnels | | | | | | | | | | | | |
| R & M-Wells | | | | | | | | | | | | |
| R & M-Supply Mains | 88,352.29 | 2.09% | 17,963.05 | 0.16% | 70,389.24 | (1.05%) | 94,393.34 | 0.15% | 215,556.64 | 0.16% | (121,163.30) | 0.18% |
| R & M-Other Source of Supply Plant | | | | | | | | | | | | |
| **Repairs and Maintenance-Bldgs. and Other Structures** | | | | | | | | | | | | |
| R & M-Source of Supply Plant Struct. & Imp. | 250.00 | 0.01% | 6,909.33 | 0.06% | (6,659.33) | 0.10% | 34,269.00 | 0.05% | 82,911.92 | 0.06% | (48,642.92) | 0.07% |
| **TOTAL MAINTENANCE EXPENSES** | **88,602.29** | **2.10%** | **37,907.85** | **0.35%** | 50,694.44 | **(0.76%)** | **129,002.34** | 0.21% | **454,894.16** | 0.35% | (325,891.82) | 0.48% |
| **TOTAL SOURCE OF SUPPLY EXPENSES** | **1,982,688.00** | **47.00%** | **8,593,449.78** | **78.91%** | **(6,610,761.78)** | **99.08%** | **48,014,113.27** | **76.82%** | **103,121,397.37** | **78.91%** | **(55,107,284.10)** | **80.82%** |

## *PRODUCTION DIVISION*

| | CURRENT MONTH | | | | | | YEAR TO DATE | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Actual | | Budget | | Variance | | Actual | | Budget | | Variance | |
| | Amount | % to Total | Amount | % to Total | Amount | % to Total | Amount | % to Total | Amount | % to Total | Amount | % to Total |
| **PUMPING EXPENSES:** | | | | | | | | | | | | |
| **OPERATIONS EXPENSES** | | | | | | | | | | | | |
| **Salaries and Wages and Other Compensation** | | | | | | | | | | | | |
| Salaries and Wages - Regular | | | | | | | | | | | | |
| *Pumping Expense-Power Production Labor* | | | | | | | | | | | | |
| *Pumping Expense-Pumping Labor* | | | | | | | | | | | | |
| Salaries and Wages - Casual/Contractual | | | | | | | | | | | | |
| *Pumping Expense-Power Production Labor* | | | | | | | | | | | | |
| *Pumping Expense-Pumping Labor* | | | | | | | | | | | | |
| Personnel Economic Relief Allowance (PERA) | | | | | | | | | | | | |
| Clothing/Uniform Allowance | | | | | | | | | | | | |
| Productivity Incentive Allowance | | | | | | | | | | | | |
| Overtime and Night Pay | | | | | | | | | | | | |
| Year End Bonus | | | | | | | | | | | | |
| Cash Gift | | | | | | | | | | | | |
| Other Bonuses and Allowances | | | | | | | | | | | | |
| **Generation, Trans. and Distribution Expenses** | | | | | | | | | | | | |
| Power Production Expenses | | | | | | | | | | | | |
| Fuel for Power Production | | | | | | | | | | | | |
| Pumping Operations Expenses | | | | | | | | | | | | |
| Power or Fuel Purchased for Pumping | 2,184,061.38 | 51.78% | 1,897,479.03 | 17.42% | 286,582.35 | (4.30%) | 12,985,248.59 | 20.78% | 22,769,748.40 | 17.42% | (9,784,499.81) | 14.35% |
| **TOTAL OPERATIONS EXPENSES** | **2,184,061.38** | **51.78%** | **1,897,479.03** | **17.42%** | **286,582.35** | **(4.30%)** | **12,985,248.59** | **20.78%** | **22,769,748.40** | **17.42%** | **(9,784,499.81)** | **14.35%** |
| **MAINTENANCE EXPENSES** | | | | | | | | | | | | |
| **Utility Plant** | | | | | | | | | | | | |
| **Repairs and Maintenance-Infrastructure Assets** | | | | | | | | | | | | |
| R & M-Other Pumping Plant | | | | | | | | | | | | |
| **Repairs and Maintenance-Bldgs. and Other Structures** | | | | | | | | | | | | |
| R & M-Source of Supply Plant Struct. & Imp. | | | | | | | | | | | | |
| **Repairs and Maintenance-Other PPE** | | | | | | | | | | | | |
| R & M-Power Production Equipment | | | 26,429.46 | 0.24% | (26,429.46) | 0.40% | 382,223.20 | 0.61% | 317,153.56 | 0.24% | 65,069.64 | (0.10%) |
| R & M-Pumping Equipment | | | 153,983.63 | 1.41% | (153,983.63) | 2.31% | 295,275.34 | 0.47% | 1,847,803.54 | 1.41% | (1,552,528.20) | 2.28% |
| **TOTAL MAINTENANCE EXPENSES** | **-** | **0.00%** | **180,413.09** | **1.66%** | **(180,413.09)** | **2.70%** | **677,498.54** | **1.08%** | **2,164,957.10** | **1.66%** | **(1,487,458.56)** | **2.18%** |
| **TOTAL PUMPING EXPENSES** | **2,184,061.38** | **51.78%** | **2,077,892.13** | **19.08%** | **106,169.26** | **(1.59%)** | **13,662,747.13** | **21.86%** | **24,934,705.50** | **19.08%** | **(11,271,958.37)** | **16.53%** |

## *PRODUCTION DIVISION*

| | CURRENT MONTH | | | | | | YEAR TO DATE | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Actual | | Budget | | Variance | | Actual | | Budget | | Variance | |
| | Amount | % to Total | Amount | % to Total | Amount | % to Total | Amount | % to Total | Amount | % to Total | Amount | % to Total |
| **WATER TREATMENT EXPENSES:** | | | | | | | | | | | | |
| **OPERATIONS EXPENSES** | | | | | | | | | | | | |
| **Salaries and Wages and Other Compensation** | | | | | | | | | | | | |
| Salaries and Wages - Regular | | | | | | | | | | | | |
| *Water Treatment Expense- Operation Labor* | | | | | | | | | | | | |
| *Salaries and Wages - Casual/Contractual* | | | | | | | | | | | | |
| Water Treatment Expense- Operation Labor | | | | | | | | | | | | |
| Personnel Economic Relief Allowance (PERA) | | | | | | | | | | | | |
| Clothing/Uniform Allowance | | | | | | | | | | | | |
| Productivity Incentive Allowance | | | | | | | | | | | | |
| Overtime and Night Pay | | | | | | | | | | | | |
| Year End Bonus | | | | | | | | | | | | |
| Cash Gift | | | | | | | | | | | | |
| Other Bonuses and Allowances | | | | | | | | | | | | |
| **Generation, Trans. and Distribution Expenses** | | | | | | | | | | | | |
| Water Treatment Operations Expenses | | | | | | | | | | | | |
| **Supplies and Materials Expenses** | | | | | | | | | | | | |
| Chemical and Filtering Supplies Expenses | 51,400.00 | 1.22% | 203,954.40 | 1.87% | (152,554.40) | 2.29% | 737,625.85 | 1.18% | 2,447,452.80 | 1.87% | (1,709,826.95) | 2.51% |
| **TOTAL OPERATIONS EXPENSES** | **51,400.00** | **1.22%** | **203,954.40** | **1.87%** | **(152,554.40)** | **2.29%** | **737,625.85** | **1.18%** | **2,447,452.80** | **1.87%** | **(1,709,826.95)** | **2.51%** |
| **MAINTENANCE EXPENSES** | | | | | | | | | | | | |
| **Repairs and Maintenance-Bldgs. and Other Structures** | | | | | | | | | | | | |
| R & M-Water Treatment Struct. and Imp. | | | | | | | | | | | | |
| **Repairs and Maintenance-Other PPE** | | | | | | | | | | | | |
| R & M-Laboratory Equipment | | | | | | | | | | | | |
| R & M-Water Treatment Equipment | | | 15,303.17 | 0.14% | (15,303.17) | 0.23% | 85,652.00 | 0.14% | 183,638.00 | 0.14% | (97,986.00) | 0.14% |
| **TOTAL MAINTENANCE EXPENSES** | **-** | **0.00%** | **15,303.17** | **0.14%** | **(15,303.17)** | **0.23%** | **85,652.00** | **0.14%** | **183,638.00** | **0.14%** | **(97,986.00)** | **0.14%** |
| **TOTAL WATER TREATMENT EXPENSES** | **51,400.00** | **1.22%** | **219,257.57** | **2.01%** | **(167,857.57)** | **2.52%** | **823,277.85** | **1.32%** | **2,631,090.80** | **2.01%** | **(1,807,812.95)** | **2.65%** |
| **TOTAL PRODUCTION EXPENSES** | **4,218,149.38** | **100.00%** | **10,890,599.47** | **100.00%** | **(6,672,450.09)** | **100.00%** | **62,500,138.25** | **100.00%** | **130,687,193.67** | **100.00%** | **(68,187,055.42)** | **100.00%** |

## *CONSTRUCTION AND MAINTENANCE DIVISION*

| | CURRENT MONTH | | | | | | YEAR TO DATE | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Actual | | Budget | | Variance | | Actual | | Budget | | Variance | |
| | Amount | % to Total | Amount | % to Total | Amount | % to Total | Amount | % to Total | Amount | % to Total | Amount | % to Total |
| **TRANSMISSION & DISTRIBUTION EXPENSES** | | | | | | | | | | | | |
| **OPERATIONS EXPENSES** | | | | | | | | | | | | |
| **Generation, Trans. and Dist. Expenses** | | | | | | | | | | | | |
| Transmission and Distribution-Eng'g Exp. | | | | | | | | | | | | |
| **TOTAL OPERATIONS EXPENSES** | - | 0.00% | - | 0.00% | - | 0.00% | - | 0.00% | - | 0.00% | - | 0.00% |
| **MAINTENANCE EXPENSES** | | | | | | | | | | | | |
| **Utility Plant** | | | | | | | | | | | | |
| Salaries and Wages - Regular | | | | | | | | | | | | |
| *Trans. & Dist. Exp.-Maint. Supervision* | 34,000.00 | 3.09% | 33,930.67 | 1.99% | 69.33 | (0.01%) | 203,168.00 | 2.28% | 407,168.00 | 1.99% | (204,000.00) | 1.76% |
| *Trans. & Dist. Exp.-Maint. Labor* | 171,276.00 | 15.59% | 205,206.67 | 12.03% | (33,930.67) | 5.59% | 1,026,909.05 | 11.53% | 2,462,480.00 | 12.03% | (1,435,570.95) | 12.41% |
| Salaries and Wages - Casual/Contractual | | | | | | | | | | | | |
| *Trans. & Dist. Exp.-Maint. Supervision* | | | | | | | | | | | | |
| *Trans. & Dist. Exp.-Maint. Labor* | 303,945.25 | 27.66% | 387,909.00 | 22.74% | (83,963.75) | 13.83% | 1,912,056.15 | 21.47% | 4,654,908.00 | 22.74% | (2,742,851.85) | 23.71% |
| Personnel Economic Relief Allowance (PERA) | 41,323.83 | 3.76% | 70,000.00 | 4.10% | (28,676.17) | 4.72% | 256,560.78 | 2.88% | 840,000.00 | 4.10% | (583,439.22) | 5.04% |
| Clothing/Uniform Allowance | | | 17,500.00 | 1.03% | (17,500.00) | 2.88% | 84,000.00 | 0.94% | 210,000.00 | 1.03% | (126,000.00) | 1.09% |
| Productivity Incentive Allowance | | | 38,436.82 | 2.25% | (38,436.82) | 6.33% | | | 461,241.80 | 2.25% | (461,241.80) | 3.99% |
| Overtime and Night Pay | 50,151.04 | 4.56% | 18,811.39 | 1.10% | 31,339.65 | (5.16%) | 295,982.58 | 3.32% | 225,736.68 | 1.10% | 70,245.90 | (0.61%) |
| Year End Bonus | | | 52,265.42 | 3.06% | (52,265.42) | 8.61% | | | 627,185.00 | 3.06% | (627,185.00) | 5.42% |
| Cash Gift | | | 14,583.33 | 0.85% | (14,583.33) | 2.40% | | | 175,000.00 | 0.85% | (175,000.00) | 1.51% |
| Other Bonuses and Allowances | | | 52,265.42 | 3.06% | (52,265.42) | 8.61% | 406,372.00 | 4.56% | 627,185.00 | 3.06% | (220,813.00) | 1.91% |
| **Repairs and Maintenance-Infrastructure Assets** | | | | | | | | | | | | |
| R & M-Reservoirs and Tanks | | | | | | | | | | | | |
| R & M-Transmission & Distribution Mains | 137,396.53 | 12.50% | 487,791.55 | 28.59% | (350,395.02) | 57.70% | 1,930,444.39 | 21.68% | 5,853,498.56 | 28.59% | (3,923,054.17) | 33.92% |
| R & M-Fire Mains | | | | | | | | | | | | |
| R & M-Services | 348,670.58 | 31.73% | 298,857.61 | 17.52% | 49,812.97 | (8.20%) | 2,449,059.36 | 27.50% | 3,586,291.28 | 17.52% | (1,137,231.92) | 9.83% |
| R & M-Meters | | | 23,240.00 | 1.36% | (23,240.00) | 3.83% | 278,768.00 | 3.13% | 278,880.00 | 1.36% | (112.00) | 0.00% |
| R & M-Meter Installation | | | | | | | | | | | | |
| R & M-Hydrants | 12,000.00 | 1.09% | 5,200.00 | 0.30% | 6,800.00 | (1.12%) | 62,000.00 | 0.70% | 62,400.00 | 0.30% | (400.00) | 0.00% |
| R & M-Other Trans. and Dist. Mains | | | | | | | | | | | | |
| R & M-Other Plants | | | | | | | | | | | | |
| **Repairs and Maintenance-Bldgs. & Other Structures** | | | | | | | | | | | | |
| R & M-Trans. and Dist. Struct. and Imp. | | | | | | | | | | | | |
| **TOTAL MAINTENANCE EXPENSES** | 1,098,763.23 | 100.00% | 1,705,997.86 | 100.00% | (607,234.63) | 100.00% | 8,905,320.31 | 100.00% | 20,471,974.32 | 100.00% | (11,566,654.01) | 100.00% |
| **TOTAL TRANS. & DIST. EXPENSES** | 1,098,763.23 | 100.00% | 1,705,997.86 | 100.00% | (607,234.63) | 100.00% | 8,905,320.31 | 100.00% | 20,471,974.32 | 100.00% | (11,566,654.01) | 100.00% |

## *ENGINERING DIVISION*

| ENGINEERING EXPENSES | CURRENT MONTH | | | | | | YEAR TO DATE | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Actual | | Budget | | Variance | | Actual | | Budget | | Variance | |
| | Amount | % to Total | Amount | % to Total | Amount | % to Total | Amount | % to Total | Amount | % to Total | Amount | % to Total |
| **Utility Plant** | | | | | | | | | | | | |
| Salaries and Wages - Regular | | | | | | | | | | | | |
| *Trans. & Dist. Exp.-Eng'g Supervision* | 35,716.00 | 17.61% | 35,716.00 | 10.24% | | | 214,296.00 | 17.93% | 428,592.00 | 10.24% | (214,296.00) | 7.16% |
| *Trans. & Dist. Exp.-Eng'g Labor* | 54,144.00 | 26.69% | 109,368.00 | 31.35% | (55,224.00) | 37.83% | 363,330.00 | 30.40% | 1,312,416.00 | 31.35% | (949,086.00) | 31.73% |
| Salaries and Wages - Casual/Contractual | | | | | | | | | | | | |
| *Trans. & Dist. Exp.-Eng'g Supervision* | | | | | | | | | | | | |
| *Trans. & Dist. Exp.-Eng'g Labor* | 101,472.69 | 50.02% | 103,023.00 | 29.53% | (1,550.31) | 1.06% | 377,972.25 | 31.63% | 1,236,276.00 | 29.53% | (858,303.75) | 28.69% |
| Personnel Economic Relief Allowance (PERA) | 9,636.36 | 4.75% | 26,000.00 | 7.45% | (16,363.64) | 11.21% | 62,469.70 | 5.23% | 312,000.00 | 7.45% | (249,530.30) | 8.34% |
| Clothing/Uniform Allowance | | | 6,500.00 | 1.86% | (6,500.00) | 4.45% | 30,000.00 | 2.51% | 78,000.00 | 1.86% | (48,000.00) | 1.60% |
| Productivity Incentive Allowance | | | 14,049.05 | 4.03% | (14,049.05) | 9.62% | | | 168,588.55 | 4.03% | (168,588.55) | 5.64% |
| Overtime and Night Pay | 403.03 | 0.20% | 7,443.21 | 2.13% | (7,040.18) | 4.82% | 29,856.59 | 2.50% | 89,318.52 | 2.13% | (59,461.93) | 1.99% |
| Year End Bonus | | | 20,675.58 | 5.93% | (20,675.58) | 14.16% | | | 248,107.00 | 5.93% | (248,107.00) | 8.29% |
| Cash Gift | | | 5,416.67 | 1.55% | (5,416.67) | 3.71% | | | 65,000.00 | 1.55% | (65,000.00) | 2.17% |
| Other Bonuses and Allowances | 1,500.00 | 0.74% | 20,675.58 | 5.93% | (19,175.58) | 13.13% | 117,118.00 | 9.80% | 248,107.00 | 5.93% | (130,989.00) | 4.38% |
| **TOTAL ENGINEERING EXPENSES** | **202,872.08** | **100.00%** | **348,867.09** | **100.00%** | **(145,995.01)** | **100.00%** | **1,195,042.54** | **100.00%** | **4,186,405.07** | **100.00%** | **(2,991,362.53)** | **100.00%** |

## *CUSTOMER ACCOUNTS DIVISION*

| | CURRENT MONTH | | | | | | YEAR TO DATE | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Actual | | Budget | | Variance | | Actual | | Budget | | Variance | |
| | Amount | % to Total | Amount | % to Total | Amount | % to Total | Amount | % to Total | Amount | % to Total | Amount | % to Total |
| **OPERATING REVENUES** | | | | | | | | | | | | |
| Service and Business Income | | | | | | | | | | | | |
| Business Income | | | | | | | | | | | | |
| Waterworks System Fees | | | | | | | | | | | | |
| *Metered Sales* | 23,277,870.40 | 96.12% | 23,191,332.83 | 96.25% | 86,537.57 | 69.52% | 124,807,246.95 | 95.06% | 278,295,994.00 | 96.25% | (153,488,747.05) | 97.25% |
| *Unmetered Sales* | | | | | | | | | | | | |
| *Sales to Irrigation Customers* | | | | | | | | | | | | |
| *Private Fire Protection Service* | | | | | | | | | | | | |
| *Public Fire Protection Service* | | | | | | | | | | | | |
| *Sales to Other Water Utilities for Resale* | 65,785.20 | 0.27% | | | 65,785.20 | 52.85% | 1,274,767.20 | 0.97% | | | 1,274,767.20 | (0.81%) |
| *Sales to Government Agencies by Contracts* | | | | | | | | | | | | |
| *Other Sales or Services* | 512,265.00 | 2.12% | 475,260.67 | 1.97% | 37,004.33 | 29.73% | 3,148,706.60 | 2.40% | 5,703,128.00 | 1.97% | (2,554,421.40) | 1.62% |
| Interest Income | 15,882.41 | 0.07% | 12,608.50 | 0.05% | 3,273.91 | 2.63% | 35,452.07 | 0.03% | 151,302.00 | 0.05% | (115,849.93) | 0.07% |
| Fines and Penalties-Business Income | 417,465.85 | 1.72% | 491,908.00 | 2.04% | (74,442.15) | (59.81%) | 2,374,674.25 | 1.81% | 5,902,896.00 | 2.04% | (3,528,221.75) | 2.24% |
| Other Business Income | | | | | | | | | | | | |
| *Miscellaneous Service Revenue* | | | | | | | | | | | | |
| *Rent of Water Property* | | | | | | | | | | | | |
| *Meter Rental* | | | | | | | | | | | | |
| *Other Water Revenue* | | | | | | | | | | | | |
| Sales Discount | (71,036.05) | (0.29%) | (77,348.58) | (0.32%) | 6,312.53 | 5.07% | (351,172.05) | (0.27%) | (928,183.00) | (0.32%) | 577,010.95 | (0.37%) |
| Rebates | | | | | | | | | | | | |
| **TOTAL OPERATING REVENUES** | **24,218,232.81** | **100.00%** | **24,093,761.42** | **100.00%** | **124,471.39** | **100.00%** | **131,289,675.02** | **100.00%** | **289,125,137.00** | **100.00%** | **(157,835,461.98)** | **100.00%** |
| **CUSTOMERS' ACCOUNTS EXPENSE** | | | | | | | | | | | | |
| ***OPERATION EXPENSES*** | | | | | | | | | | | | |
| Salaries and Wages - Regular | | | | | | | | | | | | |
| *Customer Account Expense-Supervision* | 67,584.00 | 14.22% | 33,584.00 | 4.95% | 34,000.00 | (16.74%) | 404,672.00 | 12.84% | 403,008.00 | 4.95% | 1,664.00 | (0.03%) |
| *Customer Account Expense-Meter Reading* | 106,115.00 | 22.33% | 67,336.00 | 9.93% | 38,779.00 | (19.09%) | 636,690.00 | 20.20% | 808,032.00 | 9.93% | (171,342.00) | 3.44% |
| *Customer Acct Exp.-Cust. Records & Coll'n* | 116,377.00 | 24.49% | 154,904.08 | 22.84% | (38,527.08) | 18.96% | 697,387.77 | 22.12% | 1,858,849.00 | 22.84% | (1,161,461.23) | 23.29% |
| Salaries and Wages - Casual/Contractual | | | | | | | | | | | | |
| *Customer Account Expense-Supervision* | | | | | | | | | | | | |
| *Customer Account Expense-Meter Reading* | 88,846.25 | 18.70% | 167,580.00 | 24.70% | (78,733.75) | 38.75% | 438,987.20 | 13.93% | 2,010,960.00 | 24.70% | (1,571,972.80) | 31.52% |
| *Customer Acct Exp.-Cust. Records & Coll'n* | 54,688.95 | 11.51% | 57,699.00 | 8.51% | (3,010.05) | 1.48% | 362,271.35 | 11.49% | 692,388.00 | 8.51% | (330,116.65) | 6.62% |
| Personnel Economic Relief Allowance (PERA) | 28,000.00 | 5.89% | 52,000.00 | 7.67% | (24,000.00) | 11.81% | 167,909.09 | 5.33% | 624,000.00 | 7.67% | (456,090.91) | 9.14% |
| Clothing/Uniform Allowance | | | 13,000.00 | 1.92% | (13,000.00) | 6.40% | 84,000.00 | 2.66% | 156,000.00 | 1.92% | (72,000.00) | 1.44% |
| Productivity Incentive Allowance | | | 24,695.56 | 3.64% | (24,695.56) | 12.16% | | | 296,346.70 | 3.64% | (296,346.70) | 5.94% |
| Overtime and Night Pay | 13,571.81 | 2.86% | 14,433.09 | 2.13% | (861.28) | 0.42% | 70,332.43 | 2.23% | 173,197.11 | 2.13% | (102,864.68) | 2.06% |
| Year End Bonus | | | 40,099.75 | 5.91% | (40,099.75) | 19.74% | | | 481,197.00 | 5.91% | (481,197.00) | 9.65% |
| Cash Gift | | | 10,833.33 | 1.60% | (10,833.33) | 5.33% | | | 130,000.00 | 1.60% | (130,000.00) | 2.61% |
| Other Bonuses and Allowances | | | 40,099.75 | 5.91% | (40,099.75) | 19.74% | 290,076.00 | 9.20% | 481,197.00 | 5.91% | (191,121.00) | 3.83% |
| **Generation, Trans. and Dist. Expenses** | | | | | | | | | | | | |
| *Miscellaneous Customer Accounts Exp.* | | | | | | | | | | | | |
| **Impairment Loss** | | | | | | | | | | | | |
| Impairment Loss-Loans and Receivables | | | 2,083.33 | 0.31% | (2,083.33) | 1.03% | | | 25,000.00 | 0.31% | (25,000.00) | 0.50% |
| **TOTAL CUSTOMER ACCOUNTS EXPENSES** | **475,183.01** | **100.00%** | **678,347.90** | **100.00%** | **(203,164.89)** | **100.00%** | **3,152,325.84** | **100.00%** | **8,140,174.81** | **100.00%** | **(4,987,848.97)** | **100.00%** |

## *CUSTOMER SERVICES DIVISION*

| | CURRENT MONTH | | | | | | YEAR TO DATE | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Actual | | Budget | | Variance | | Actual | | Budget | | Variance | |
| | Amount | % to Total | Amount | % to Total | Amount | % to Total | Amount | % to Total | Amount | % to Total | Amount | % to Total |
| **CUSTOMER SERVICES EXPENSES** | | | | | | | | | | | | |
| ***OPERATION EXPENSES*** | | | | | | | | | | | | |
| Salaries and Wages - Regular | | | | | | | | | | | | |
| *Customer Services Expense-Supervision* | 34,847.00 | 10.35% | | | 34,847.00 | (35.96%) | 209,082.00 | 9.70% | | | 209,082.00 | (6.86%) |
| *Customer Services Expense-CS* | 155,487.00 | 46.20% | 155,487.00 | 35.87% | | | 885,125.80 | 41.07% | 1,865,844.00 | 35.87% | (980,718.20) | 32.19% |
| Salaries and Wages - Casual/Contractual | | | | | | | | | | | | |
| *Customer Services Expense-Supervision* | | | | | | | | | | | | |
| *Customer Services Expense-CS* | 113,298.64 | 33.66% | 150,822.00 | 34.80% | (37,523.36) | 38.72% | 601,675.49 | 27.92% | 1,809,864.00 | 34.80% | (1,208,188.51) | 39.66% |
| Personnel Economic Relief Allowance (PERA) | 21,818.18 | 6.48% | 34,000.00 | 7.84% | (12,181.82) | 12.57% | 126,352.28 | 5.86% | 408,000.00 | 7.84% | (281,647.72) | 9.25% |
| Clothing/Uniform Allowance | | | 8,500.00 | 1.96% | (8,500.00) | 8.77% | 54,000.00 | 2.51% | 102,000.00 | 1.96% | (48,000.00) | 1.58% |
| Productivity Incentive Allowance | | | 17,321.00 | 4.00% | (17,321.00) | 17.87% | | | 207,851.95 | 4.00% | (207,851.95) | 6.82% |
| Overtime and Night Pay | 11,100.66 | 3.30% | 9,189.27 | 2.12% | 1,911.39 | (1.97%) | 54,967.59 | 2.55% | 110,271.24 | 2.12% | (55,303.65) | 1.82% |
| Year End Bonus | | | 25,525.75 | 5.89% | (25,525.75) | 26.34% | | | 306,309.00 | 5.89% | (306,309.00) | 10.05% |
| Cash Gift | | | 7,083.33 | 1.63% | (7,083.33) | 7.31% | | | 85,000.00 | 1.63% | (85,000.00) | 2.79% |
| Other Bonuses and Allowances | | | 25,525.75 | 5.89% | (25,525.75) | 26.34% | 223,850.00 | 10.39% | 306,309.00 | 5.89% | (82,459.00) | 2.71% |
| **TOTAL CUSTOMER SERVICES EXPENSES** | **336,551.48** | **100.00%** | **433,454.10** | **100.00%** | **(96,902.62)** | **100.00%** | **2,155,053.16** | **100.00%** | **5,201,449.19** | **100.00%** | **(3,046,396.03)** | **100.00%** |

## *ADMINISTRATIVE, FINANCE AND GENERAL SERVICES DIVISION*

| | CURRENT MONTH | | | | | | YEAR TO DATE | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Actual | | Budget | | Variance | | Actual | | Budget | | Variance | |
| | Amount | % to Total | Amount | % to Total | Amount | % to Total | Amount | % to Total | Amount | % to Total | Amount | % to Total |
| **ADMINISTRATIVE EXPENSES:** | | | | | | | | | | | | |
| **OPERATIONS EXPENSES** | | | | | | | | | | | | |
| **Salaries and Wages** | | | | | | | | | | | | |
| Salaries and Wages - Regular | | | | | | | | | | | | |
| *Administrative, Finance and General Salaries* | 819,503.27 | 20.88% | 852,693.42 | 14.41% | (33,190.15) | 1.66% | 4,915,116.80 | 18.87% | 10,232,321.00 | 14.41% | (5,317,204.20) | 11.82% |
| Salaries and Wages - Casual/Contractual | | | | | | | | | | | | |
| *Administrative, Finance and General Salaries* | 167,093.73 | 4.26% | 239,343.00 | 4.04% | (72,249.27) | 3.62% | 1,001,490.11 | 3.84% | 2,872,116.00 | 4.04% | (1,870,625.89) | 4.16% |
| Personnel Economic Relief Allowance (PERA) | 63,181.81 | 1.61% | 88,000.00 | 1.49% | (24,818.19) | 1.24% | 380,681.81 | 1.46% | 1,056,000.00 | 1.49% | (675,318.19) | 1.50% |
| Representation Allowance (RA) | 21,000.00 | 0.54% | 21,000.00 | 0.35% | | | 134,500.00 | 0.52% | 252,000.00 | 0.35% | (117,500.00) | 0.26% |
| Transportation Allowance (TA) | 21,000.00 | 0.54% | 21,000.00 | 0.35% | | | 134,500.00 | 0.52% | 252,000.00 | 0.35% | (117,500.00) | 0.26% |
| Clothing/Uniform Allowance | | | 22,000.00 | 0.37% | (22,000.00) | 1.10% | 174,000.00 | 0.67% | 264,000.00 | 0.37% | (90,000.00) | 0.20% |
| Productivity Incentive Allowance | | | 66,366.28 | 1.12% | (66,366.28) | 3.33% | | | 796,395.30 | 1.12% | (796,395.30) | 1.77% |
| Overtime and Night Pay | 90.61 | 0.00% | 32,761.09 | 0.55% | (32,670.48) | 1.64% | 14,122.75 | 0.05% | 393,133.11 | 0.55% | (379,010.36) | 0.84% |
| Year End Bonus | | | 91,027.58 | 1.54% | (91,027.58) | 4.57% | | | 1,092,331.00 | 1.54% | (1,092,331.00) | 2.43% |
| Cash Gift | | | 18,333.33 | 0.31% | (18,333.33) | 0.92% | | | 220,000.00 | 0.31% | (220,000.00) | 0.49% |
| Other Bonuses and Allowances | 1,500.00 | 0.04% | 91,027.58 | 1.54% | (89,527.58) | 4.49% | 877,753.00 | 3.37% | 1,092,331.00 | 1.54% | (214,578.00) | 0.48% |
| Honoraria | 144,990.90 | 3.69% | 254,587.00 | 4.30% | (109,596.10) | 5.50% | 1,218,659.17 | 4.68% | 3,055,044.00 | 4.30% | (1,836,384.83) | 4.08% |
| **Personnel Benefit Contributions** | | | | | | | | | | | | |
| Retirement and Life Insurance Premiums | 259,733.93 | 6.62% | 366,412.42 | 6.19% | (106,678.49) | 5.35% | 1,556,623.67 | 5.97% | 4,396,949.04 | 6.19% | (2,840,325.37) | 6.32% |
| Pag-IBIG Contributions | 9,700.00 | 0.25% | 14,900.00 | 0.25% | (5,200.00) | 0.26% | 58,200.00 | 0.22% | 178,800.00 | 0.25% | (120,600.00) | 0.27% |
| PhilHealth Contributions | 26,839.89 | 0.68% | 39,094.87 | 0.66% | (12,254.98) | 0.61% | 160,867.28 | 0.62% | 469,138.49 | 0.66% | (308,271.21) | 0.69% |
| Employees Compensation Insurance Premiums | 9,696.77 | 0.25% | 14,900.00 | 0.25% | (5,203.23) | 0.26% | 58,126.00 | 0.22% | 178,800.00 | 0.25% | (120,674.00) | 0.27% |
| Provident/Welfare Fund Contributions | | | | | | | | | | | | |
| **Other Personnel Benefits** | | | | | | | | | | | | |
| Pensions Benefits | | | | | | | | | | | | |
| Retirement Gratuity | | | | | | | | | | | | |
| Terminal Leave Benefits | 58,505.27 | 1.49% | 266,209.44 | 4.50% | (207,704.17) | 10.42% | 367,878.86 | 1.41% | 3,194,513.26 | 4.50% | (2,826,634.40) | 6.29% |
| Longevity Pay | | | 1,666.67 | 0.03% | (1,666.67) | 0.08% | 5,000.00 | 0.02% | 20,000.00 | 0.03% | (15,000.00) | 0.03% |
| Other Personnel Benefits | 2,625.00 | 0.07% | 80,365.00 | 1.36% | (77,740.00) | 3.90% | 14,380.00 | 0.06% | 964,380.00 | 1.36% | (950,000.00) | 2.11% |
| **Other Maintenance and Operating Expenses** | | | | | | | | | | | | |
| Directors and Committee Members' Fees | | | | | | | | | | | | |
| aintenance and Other Operating Expenses | | | | | | | | | | | | |
| **raveling Expenses** | | | | | | | | | | | | |
| Traveling Expenses-Local | 219,755.30 | 5.60% | 51,587.49 | 0.87% | 168,167.81 | (8.43%) | 408,546.56 | 1.57% | 619,049.92 | 0.87% | (210,503.36) | 0.47% |
| Traveling Expenses-Foreign | 25,100.00 | 0.64% | 233,333.33 | 3.94% | (208,233.33) | 10.44% | 25,100.00 | 0.10% | 2,800,000.00 | 3.94% | (2,774,900.00) | 6.17% |
| **Training and Scholarship Expenses** | | | | | | | | | | | | |
| Training Expenses | 141,758.85 | 3.61% | 116,400.00 | 1.97% | 25,358.85 | (1.27%) | 1,088,557.62 | 4.18% | 1,396,800.00 | 1.97% | (308,242.38) | 0.69% |
| Scholarship Grants/Expenses | | | | | | | | | | | | |
| **Supplies and Materials Expenses** | | | | | | | | | | | | |
| Office Supplies Expenses | 94,451.11 | 2.41% | 124,183.73 | 2.10% | (29,732.62) | 1.49% | 629,965.65 | 2.42% | 1,490,204.81 | 2.10% | (860,239.16) | 1.91% |
| Accountable Forms Expenses | 77,500.00 | 1.97% | 78,799.67 | 1.33% | (1,299.67) | 0.07% | 573,200.00 | 2.20% | 945,596.00 | 1.33% | (372,396.00) | 0.83% |
| Medical, Dental and Laboratory Supplies Expenses | | | | | | | | | | | | |
| Fuel, Oil and Lubricants Expenses | 145,472.68 | 3.71% | 178,842.87 | 3.02% | (33,370.19) | 1.67% | 612,741.93 | 2.35% | 2,146,114.49 | 3.02% | (1,533,372.56) | 3.41% |
| Other Supplies and Materials Expenses | 34,808.36 | 0.89% | 71,841.37 | 1.21% | (37,033.01) | 1.86% | 357,016.18 | 1.37% | 862,096.39 | 1.21% | (505,080.21) | 1.12% |
| Semi-Expendible Expenses | | | 53,009.87 | 0.90% | (53,009.87) | 2.66% | 309,804.00 | 1.19% | 636,118.48 | 0.90% | (326,314.48) | 0.73% |

## *ADMINISTRATIVE, FINANCE AND GENERAL SERVICES DIVISION*

| | CURRENT MONTH | | | | | | YEAR TO DATE | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Actual | | Budget | | Variance | | Actual | | Budget | | Variance | |
| | Amount | % to Total | Amount | % to Total | Amount | % to Total | Amount | % to Total | Amount | % to Total | Amount | % to Total |
| **Utility Expenses** | | | | | | | | | | | | |
| Water Expenses | 8,145.50 | 0.21% | 28,743.44 | 0.49% | (20,597.94) | 1.03% | 52,599.80 | 0.20% | 344,921.28 | 0.49% | (292,321.48) | 0.65% |
| Electricity Expenses | 83,489.70 | 2.13% | 82,640.73 | 1.40% | 848.97 | (0.04%) | 404,734.74 | 1.55% | 991,688.76 | 1.40% | (586,954.02) | 1.31% |
| Other Utility Expenses | | | 126.36 | 0.00% | (126.36) | 0.01% | 650.00 | 0.00% | 1,516.32 | 0.00% | (866.32) | 0.00% |
| **Communication Expenses** | | | | | | | | | | | | |
| Postage and Courier Services | 405.00 | 0.01% | 416.67 | 0.01% | (11.67) | 0.00% | 1,525.00 | 0.01% | 5,000.00 | 0.01% | (3,475.00) | 0.01% |
| Telephone Expenses | 40,731.98 | 1.04% | 39,394.79 | 0.67% | 1,337.19 | (0.07%) | 185,901.15 | 0.71% | 472,737.46 | 0.67% | (286,836.31) | 0.64% |
| Internet Subscription Expenses | 8,128.53 | 0.21% | 22,800.00 | 0.39% | (14,671.47) | 0.74% | 80,877.73 | 0.31% | 273,600.00 | 0.39% | (192,722.27) | 0.43% |
| Cable, Satellite, Telegraph and Radio Expenses | | | 48,100.00 | 0.81% | (48,100.00) | 2.41% | 278,762.40 | 1.07% | 577,200.00 | 0.81% | (298,437.60) | 0.66% |
| **Awards/Rewards, Prizes and Indemnities** | | | | | | | | | | | | |
| Awards/Rewards Expenses | | | 4,166.67 | 0.07% | (4,166.67) | 0.21% | | | 50,000.00 | 0.07% | (50,000.00) | 0.11% |
| Prizes | | | | | | | | | | | | |
| Indemnities | | | | | | | | | | | | |
| **Confidential, Intelligence and Extraordinary Expenses** | | | | | | | | | | | | |
| Extraordinary and Miscellaneous Expenses | 9,176.48 | 0.23% | 14,800.00 | 0.25% | (5,623.52) | 0.28% | 58,230.17 | 0.22% | 177,600.00 | 0.25% | (119,369.83) | 0.27% |
| **Professional Services** | | | | | | | | | | | | |
| Legal Services | 10,600.00 | 0.27% | 16,660.00 | 0.28% | (6,060.00) | 0.30% | 23,700.00 | 0.09% | 199,920.00 | 0.28% | (176,220.00) | 0.39% |
| Auditing Services | | | 16,666.67 | 0.28% | (16,666.67) | 0.84% | | | 200,000.00 | 0.28% | (200,000.00) | 0.44% |
| Consultancy Services | | | 25,000.00 | 0.42% | (25,000.00) | 1.25% | 236,080.00 | 0.91% | 300,000.00 | 0.42% | (63,920.00) | 0.14% |
| Other Professional Services | | | | | | | | | | | | |
| **General Services** | | | | | | | | | | | | |
| Janitorial Services | | | | | | | | | | | | |
| Security Services | | | 151,990.84 | 2.57% | (151,990.84) | 7.62% | 620,030.92 | 2.38% | 1,823,890.08 | 2.57% | (1,203,859.16) | 2.68% |
| Other General Services | 32,680.00 | 0.83% | 71,135.30 | 1.20% | (38,455.30) | 1.93% | 133,620.00 | 0.51% | 853,623.60 | 1.20% | (720,003.60) | 1.60% |
| **Taxes, Insurance Premiums and Other Fees** | | | | | | | | | | | | |
| Taxes, Duties and Licenses | 6,695.00 | 0.17% | 42,761.73 | 0.72% | (36,066.73) | 1.81% | 94,548.54 | 0.36% | 513,140.80 | 0.72% | (418,592.26) | 0.93% |
| Fidelity Bond Premiums | 900.00 | 0.02% | 12,422.40 | 0.21% | (11,522.40) | 0.58% | 43,950.00 | 0.17% | 149,068.80 | 0.21% | (105,118.80) | 0.23% |
| Insurance Expenses | | | 25,012.00 | 0.42% | (25,012.00) | 1.25% | 63,978.56 | 0.25% | 300,144.00 | 0.42% | (236,165.44) | 0.53% |
| Income Tax Expenses | | | | | | | | | | | | |
| **Other Maintenance and Operating Expenses** | | | | | | | | | | | | |
| Advertising, Promotional and mayketing Expenses | 21,994.84 | 0.56% | 70,884.97 | 1.20% | (48,890.13) | 2.45% | 122,024.84 | 0.47% | 850,619.60 | 1.20% | (728,594.76) | 1.62% |
| Printing and Publication Expenses | | | 416.67 | 0.01% | (416.67) | 0.02% | 1,850.00 | 0.01% | 5,000.00 | 0.01% | (3,150.00) | 0.01% |
| Representation Expenses | 107,064.78 | 2.73% | 162,958.33 | 2.75% | (55,893.55) | 2.80% | 517,022.33 | 1.98% | 1,955,500.00 | 2.75% | (1,438,477.67) | 3.20% |
| Transportation and Delivery Expenses | 12,000.00 | 0.31% | 15,000.00 | 0.25% | (3,000.00) | 0.15% | 56,800.00 | 0.22% | 180,000.00 | 0.25% | (123,200.00) | 0.27% |
| Rent/Lease Expenses | 56,700.00 | 1.44% | 58,968.00 | 1.00% | (2,268.00) | 0.11% | 340,200.00 | 1.31% | 707,616.00 | 1.00% | (367,416.00) | 0.82% |
| Membership Dues & Contributions to Organizations | 5,500.00 | 0.14% | 13,435.54 | 0.23% | (7,935.54) | 0.40% | 41,800.00 | 0.16% | 161,226.50 | 0.23% | (119,426.50) | 0.27% |
| Subscription Expenses | | | | | | | | | | | | |
| Donations | 5,500.00 | 0.14% | 6,666.67 | 0.11% | (1,166.67) | 0.06% | 48,500.00 | 0.19% | 80,000.00 | 0.11% | (31,500.00) | 0.07% |
| Subsidies | 15,261.50 | 0.39% | 18,050.00 | 0.30% | (2,788.50) | 0.14% | 93,913.75 | 0.36% | 216,600.00 | 0.30% | (122,686.25) | 0.27% |
| Other Maintenance and Operating Expenses | 18,819.40 | 0.48% | 269,123.75 | 4.55% | (250,304.35) | 12.55% | 618,279.55 | 2.37% | 3,229,485.00 | 4.55% | (2,611,205.45) | 5.81% |
| **Financial Expenses** | | | | | | | | | | | | |
| Interest Expenses | 994,917.08 | 25.35% | 981,568.65 | 16.58% | 13,348.43 | (0.67%) | 6,034,128.94 | 23.16% | 11,778,823.82 | 16.58% | (5,744,694.88) | 12.77% |
| Bank Charges | | | 416.67 | 0.01% | (416.67) | 0.02% | 900.00 | 0.00% | 5,000.00 | 0.01% | (4,100.00) | 0.01% |
| Other Financial Charges | | | | | | | | | | | | |
| **TOTAL OPERATIONS EXPENSES** | **3,783,017.27** | **96.39%** | **5,690,012.86** | **96.14%** | **(1,906,995.59)** | **95.65%** | **25,231,439.81** | **96.85%** | **68,280,154.31** | **96.14%** | **(43,048,714.50)** | **95.73%** |

## *ADMINISTRATIVE, FINANCE AND GENERAL SERVICES DIVISION*

| | CURRENT MONTH | | | | | | YEAR TO DATE | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Actual | | Budget | | Variance | | Actual | | Budget | | Variance | |
| | Amount | % to Total | Amount | % to Total | Amount | % to Total | Amount | % to Total | Amount | % to Total | Amount | % to Total |
| **MAINTENANCE EXPENSES** | | | | | | | | | | | | |
| **Repairs and Maintenance-Buildings and Other Structures** | | | | | | | | | | | | |
| R & M-Administrative Structures & Improvements | 4,520.00 | 0.12% | 2,902.47 | 0.05% | 1,617.53 | (0.08%) | 31,742.25 | 0.12% | 34,829.60 | 0.05% | (3,087.35) | 0.01% |
| **Repairs and Maintenance-Other PPE** | | | | | | | | | | | | |
| R & M-Store Equipment | | | | | | | | | | | | |
| R & M-Office Equipment | 500.00 | 0.01% | 9,498.67 | 0.16% | (8,998.67) | 0.45% | 16,342.50 | 0.06% | 113,984.00 | 0.16% | (97,641.50) | 0.22% |
| R & M-Furniture and Fixture | | | 1,256.67 | 0.02% | (1,256.67) | 0.06% | | | 15,080.00 | 0.02% | (15,080.00) | 0.03% |
| R & M-Communications Equipment | 1,150.00 | 0.03% | 2,010.67 | 0.03% | (860.67) | 0.04% | 2,940.00 | 0.01% | 24,128.00 | 0.03% | (21,188.00) | 0.05% |
| R & M-IT Equipment | 38,250.00 | 0.97% | 48,670.27 | 0.82% | (10,420.27) | 0.52% | 249,949.28 | 0.96% | 584,043.20 | 0.82% | (334,093.92) | 0.74% |
| R & M-Power Operated Equipment | | | | | | | | | | | | |
| R & M-Transportation Equipment | 65,193.92 | 1.66% | 137,782.53 | 2.33% | (72,588.61) | 3.64% | 438,892.46 | 1.68% | 1,653,390.32 | 2.33% | (1,214,497.86) | 2.70% |
| R & M-Heavy Equipment | 32,021.45 | 0.82% | 19,098.47 | 0.32% | 12,922.98 | (0.65%) | 48,891.45 | 0.19% | 229,181.68 | 0.32% | (180,290.23) | 0.40% |
| R & M-Tools, Shop and Garage Equipment | | | 7,241.69 | 0.12% | (7,241.69) | 0.36% | 32,619.00 | 0.13% | 86,900.32 | 0.12% | (54,281.32) | 0.12% |
| **TOTAL MAINTENANCE EXPENSES** | **141,635.37** | **3.61%** | **228,461.43** | **3.86%** | **(86,826.06)** | **4.35%** | **821,376.94** | **3.15%** | **2,741,537.12** | **3.86%** | **(1,920,160.18)** | **4.27%** |
| **TOTAL ADMINISTRATIVE EXPENSES** | **3,924,652.64** | **100.00%** | **5,918,474.29** | **100.00%** | **(1,993,821.65)** | **100.00%** | **26,052,816.75** | **100.00%** | **71,021,691.43** | **100.00%** | **(44,968,874.68)** | **100.00%** |

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