


Republic of the Philippines
VICTORIAS CITY WATER DISTRICT
Statement of Changes in Equity
For the Month of February 2015

Balances – February 1, 2015	P19,410,583.63
Net Income/(Loss) for the month	<u>380,018.06</u>
Balances – February 28, 2015	<u><u>P19,790,601.69</u></u>

Prepared by:


LEONIE ANN C. PALMERA
Sr. Corporate Accountant C

Certified correct:


ALINA B. AGRAVIADOR
Admin. Division Manager C

Republic of the Philippines
VICTORIAS CITY WATER DISTRICT
CASH FLOW STATEMENT
For the Month of February 2015

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>
Cash Flows from Operating Activities		
Cash Inflows:		
Collection of Receivables	P2,524,697.80	P5,376,517.12
Collection of Other Service Income	58,985.00	142,308.00
Collection of Miscellaneous Income	7,293.80	20,405.80
Refund of Excess Payments	427.00	5,012.00
Total Cash Inflows	<u>2,591,403.60</u>	<u>5,544,242.92</u>
Cash Outflows:		
Payment of Operating Expenses	1,452,837.44	2,845,649.29
Salaries and wages	328,855.05	682,332.29
Remittance of taxes withheld to BIR	99,320.39	193,734.29
Remittance of amount due GSIS, PAG-IBIG & Philhealth	249,158.89	491,116.35
Purchase of supplies and materials	5,739.15	27,317.72
Payment of taxes, duties and fines	71,945.10	129,593.32
Total Cash Outflows	<u>2,207,856.02</u>	<u>4,369,743.26</u>
Total Cash Provided (used) by Operating Activities	<u>383,547.58</u>	<u>1,174,499.66</u>
Cash Flows from Investing Activities		
Purchase/construction of:		
Other Property, Plant & Equipment	273,874.00	516,706.47
Total Cash Outflows	<u>273,874.00</u>	<u>516,706.47</u>
Total Cash Provided (used) by Investing Activities	<u>(273,874.00)</u>	<u>(516,706.47)</u>
Cash Flows from Financing Activities		
Cash Outflows:		
Cash payment of interest on loans	43,344.17	87,027.48
Payments of domestic loans	49,709.83	99,080.52
Total Cash Provided (used) by Financing Activities	<u>(93,054.00)</u>	<u>(186,108.00)</u>
Cash Provided (used) by Operating, Investing & Financing Activities	16,619.58	471,685.19
Add: Cash and Cash Equivalents - Beginning	6,952,197.23	6,497,131.62
Cash and Cash Equivalents - Ending	<u><u>P6,968,816.81</u></u>	<u><u>P6,968,816.81</u></u>


Breakdown of Cash and cash equivalents at the end of the period:

Cash - Collecting Officers	P68,476.76
Petty Cash Fund	20,000.00
Cash in Bank-Local Currency, Current Account	4,889,054.14
Guaranty Deposits	261,072.30
Sinking Fund	1,730,213.61
	<u><u>P6,968,816.81</u></u>

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Republic of the Philippines
VICTORIAS CITY WATER DISTRICT
CASH FLOW STATEMENT
For the Month of February 2015

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>
Cash Flows from Operating Activities		
Cash Inflows:		
Collection of Receivables	P2,524,697.80	P5,376,517.12
Collection of Other Service Income	58,985.00	142,308.00
Collection of Miscellaneous Income	7,293.80	20,405.80
Refund of Excess Payments	427.00	5,012.00
Total Cash Inflows	<u>2,591,403.60</u>	<u>5,544,242.92</u>
Cash Outflows:		
Payment of Operating Expenses	1,452,837.44	2,845,649.29
Salaries and wages	328,855.05	682,332.29
Remittance of taxes withheld to BIR	99,320.39	193,734.29
Remittance of amount due GSIS, PAG-IBIG & Philhealth	249,158.89	491,116.35
Purchase of supplies and materials	5,739.15	27,317.72
Payment of taxes, duties and fines	71,945.10	129,593.32
Total Cash Outflows	<u>2,207,856.02</u>	<u>4,369,743.26</u>
Total Cash Provided (used) by Operating Activities	<u>383,547.58</u>	<u>1,174,499.66</u>
Cash Flows from Investing Activities		
Cash Outflows:		
Purchase/construction of:		
Other Property, Plant & Equipment	273,874.00	516,706.47
Total Cash Outflows	<u>273,874.00</u>	<u>516,706.47</u>
Total Cash Provided (used) by Investing Activities	<u>(273,874.00)</u>	<u>(516,706.47)</u>
Cash Flows from Financing Activities		
Cash Outflows:		
Cash payment of interest on loans	43,344.17	87,027.48
Payments of domestic loans	49,709.83	99,080.52
Total Cash Provided (used) by Financing Activities	<u>(93,054.00)</u>	<u>(186,108.00)</u>
Cash Provided (used) by Operating, Investing & Financing Activities	16,619.58	471,685.19
Add: Cash and Cash Equivalents - Beginning	4,960,911.32	4,505,845.71
Cash and Cash Equivalents - Ending	<u>P4,977,530.90</u>	<u>P4,977,530.90</u>

Breakdown of Cash and cash equivalents at the end of the period:

Cash - Collecting Officers	P68,476.76
Petty Cash Fund	20,000.00
Cash in Bank-Local Currency, Current Account	4,889,054.14
	<u>P4,977,530.90</u>

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LEONIE ANN C. PALMERA
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ALINA B. AGRAVIADOR
 Admin. Division Manager C

Republic of the Philippines
VICTORIAS CITY WATER DISTRICT
 Balance Sheet
 As of February 28, 2015

ASSETS

Current Assets

	Cash on Hand	P88,476.76
102	Cash - Collecting Officers	<u>68,476.76</u>
104	Petty Cash Fund	<u>20,000.00</u>
	Cash in Bank – Local Currency	
111	Cash in Bank - Local Currency, Current Account	4,889,054.14
	Receivables	<u>5,285,580.36</u>
	Accounts Receivable, net	<u>5,171,331.36</u>
121	Accounts Receivable	5,319,671.79
301	Allowance for Doubtful Accounts	<u>148,340.43</u>
123	Due from Officers and Employees	18,240.00
136	Due from NGAs	12,256.80
137	Due from GOCCs	10,031.00
138	Due from LGUs	35,457.50
149	Other Receivables	<u>38,263.70</u>
	Inventories	<u>645,466.75</u>
155	Office Supplies Inventory	68,051.76
168	Construction Materials Inventory	<u>577,414.99</u>
	Other Current Assets	
186	Guaranty Deposits	<u>261,072.30</u>
	Total Current Assets	<u>11,169,650.31</u>
	Non-Current Assets	
198	Sinking Fund	<u>1,730,213.61</u>
	Property, Plant and Equipment	
201	Land	659,970.76
	Electrification, Power and Energy Structures, net	<u>1,510,563.85</u>
205	Electrification, Power and Energy Structures	4,327,413.32
305	Accumulated Depreciation - Electrification, Power and Energy Structures	<u>2,816,849.47</u>
	Office Buildings, net	<u>706,086.95</u>
211	Office Buildings	1,684,519.24
311	Accumulated Depreciation - Office Buildings	<u>978,432.29</u>
	Office Equipment, net	<u>159,360.51</u>
221	Office Equipment	811,423.27
321	Accumulated Depreciation - Office Equipment	<u>652,062.76</u>
	Furniture and Fixtures, net	<u>81,744.19</u>
222	Furniture and Fixtures	291,884.98
322	Accumulated Depreciation - Furniture and Fixtures	<u>210,140.79</u>
	IT Equipment and Software, net	<u>361,249.42</u>
223	IT Equipment and Software	976,973.39
323	Accumulated Depreciation – IT Equipment & Sftw.	<u>615,723.97</u>
	Communication Equipment, net	<u>52,529.84</u>
229	Communication Equipment	284,647.43
329	Accumulated Depreciation - Communication Equipment	<u>232,117.59</u>
	Other Machinery and Equipment, net	<u>74,779.52</u>
240	Other Machinery and Equipment	452,511.14
340	Accumulated Depreciation - Other Machinery and Equipment	<u>377,731.62</u>
	Motor Vehicles, net	<u>794,530.63</u>
241	Motor Vehicles	3,254,077.11
341	Accumulated Depreciation – Motor Vehicles	<u>2,459,546.48</u>
	Other Property, Plant and Equipment, net	<u>9,145,536.60</u>
250	Other Property, Plant and Equipment	26,370,278.74
350	Accumulated Depreciation - Other Property, Plant and Equipment	<u>17,224,742.14</u>

264	Construction in Progress - Agency Assets	542,641.13
290	Other Assets	<u>48,014.02</u>
	Total Property, Plant and Equipment	<u>14,137,007.42</u>
	Total Assets	<u>P27,036,871.34</u>

LIABILITIES AND EQUITY

Current Liabilities

	Payable Accounts	
401	Accounts Payable	P751,225.16
	Inter-Agency Payables	<u>261,384.18</u>
412	Due to BIR	96,491.51
413	Due to GSIS	164,892.67
	Other Liability Accounts	
426	Guaranty Deposits Payable	<u>271,360.95</u>
	Total Current Liabilities	1,283,970.29

Non-Current Liabilities

444	Loans Payable - Domestic	<u>5,954,763.98</u>
	Total Liabilities	<u>7,238,734.27</u>

Deferred Credits

455	Other Deferred Credits	<u>7,535.38</u>
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Equity

510	Retained Earnings	<u>19,790,601.69</u>
	Total Liabilities and Equity	<u>P27,036,871.34</u>

Prepared by:


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 Admin. Division Manager C

Republic of the Philippines
VICTORIAS CITY WATER DISTRICT
Condensed Balance Sheet
As of February 28, 2015

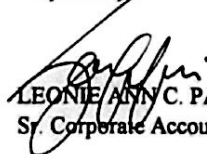
Assets

Current Assets	
Cash and Cash Equivalents	P4,977,530.90
Trade and Other Receivables	5,285,580.36
Inventories	645,466.75
Other Current assets	261,072.30
Total Current Assets	<u>11,169,650.31</u>
Non-Current Assets	
Property, Plant and Equipment	14,137,007.42
Sinking Fund	1,730,213.61
Total Non-Current Assets	<u>15,867,221.03</u>
Total Assets	<u><u>P27,036,871.34</u></u>

Liabilities and Equity

Current Liabilities	
Payables	P751,225.16
Intra-Agency Payables	261,384.18
Other Liability Accounts	271,360.95
Total Current Liabilities	<u>1,283,970.29</u>
Non-Current Liabilities	
Loans Payable - Domestic	5,954,763.98
Total Liabilities	<u>7,238,734.27</u>
Deferred Credits	7,535.38
Equity	
Retained Earnings	19,790,601.69
Total Liabilities and Equity	<u><u>P27,036,871.34</u></u>

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Admin. Division Manager C

Republic of the Philippines
VICTORIAS CITY WATER DISTRICT
 Statement of Income and Expenses
 For the Month of February 2015

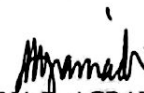
		Current Month	Year to Date
Income			
628	Other Service Income	P35,420.22	P73,576.97
639	Income from Waterworks System	2,701,345.05	5,510,546.70
648	Other Business Income	3,810.00	9,735.00
649	Fines and Penalties - Business Income	105,291.25	245,291.40
678	Miscellaneous Income	1,902.54	3,580.30
	Gross Income	2,847,769.06	5,842,730.37
Less: Expenses			
Personal Services			
701	Salaries and Wages – Regular	601,319.00	1,202,638.00
705	Salaries and Wages – Casual	8,840.68	8,840.68
706	Salaries and Wages - Contractual	42,825.00	95,000.00
711	Personnel Economic Relief Allowance (PERA)	15,184.21	29,684.21
712	Additional Compensation (ADCOM)	44,184.21	87,684.21
713	Representation Allowance (RA)	23,500.00	47,000.00
714	Transportation Allowance (TA)	23,500.00	47,000.00
715	Clothing/Uniform Allowance	-	145,000.00
719	Other Bonuses and Allowances	28,500.00	57,000.00
720	Honoraria	37,990.00	64,990.00
722	Longevity Pay	10,000.00	15,000.00
723	Overtime and Night Pay	24,349.65	60,704.25
731	Life and Retirement Insurance Contributions	73,210.42	145,368.70
732	PAG-IBIG Contributions	12,203.19	24,229.57
733	PHILHEALTH Contributions	6,875.00	13,650.00
734	ECC Contributions	2,988.41	5,888.41
744	Provident Fund Benefits	59,327.94	119,236.22
749	Other Personnel Benefits	244,873.76	244,873.76
	Total Personal Services	1,259,671.47	2,413,788.01
Maintenance and Other Operating Expenses			
751	Traveling Expenses - Local	12,116.00	24,071.00
753	Training Expenses	92,300.00	139,074.15
755	Office Supplies Expenses	3,534.24	6,918.64
760	Medical, Dental and Laboratory Supplies Expenses	14,327.00	29,080.90
761	Gasoline, Oil and Lubricants Expenses	15,359.36	71,240.72
767	Electricity Expenses	676,125.16	1,298,247.75
771	Postage and Deliveries	-	640.00
772	Telephone Expenses - Landline	1,765.44	3,468.68
773	Telephone Expenses - Mobile	(2,915.00)	4,755.00
774	Internet Expenses	1,611.49	2,935.49
775	Cable, Satellite, Telegraph and Radio Expenses	1,550.00	5,650.00
778	Membership Dues and Contribution to Organizations	750.00	750.00
781	Printing and Binding Expenses	-	12.00
782	Rent Expenses	3,000.00	6,000.00
783	Representation Expenses	17,853.69	27,322.19
784	Transportation and Delivery Expenses	-	1,606.22
786	Subscription Expenses	1,695.00	3,498.00
791	Legal Services	-	50.00
797	Security Services	23,700.00	47,700.00
805	Repairs and Maintenance - Electrification, Power and Energy Structures	620.00	3,206.00
811	Repairs and Maintenance - Office Buildings	1,180.00	6,090.00
821	Repairs and Maintenance - Office Equipment	-	4,400.00
822	Repairs and Maintenance - Furniture and Fixtures	620.00	620.00
823	Repairs and Maintenance - IT Equipment and Software	1,045.00	1,195.00
840	Repairs and Maintenance - Other Machinery and Equipment	-	50.00
841	Repairs and Maintenance - Motor Vehicles	3,350.00	13,446.00
850	Repairs and Maintenance - Other Property, Plant and Equipment	36,955.26	153,892.19
884	Miscellaneous Expenses	6,436.14	11,172.64
891	Taxes, Duties and Licenses	67,698.55	125,346.77
893	Insurance Expenses	7,770.61	7,770.61
905	Depreciation - Electrification, Power and Energy Structures	19,508.82	39,017.64
911	Depreciation - Office Buildings	6,758.02	13,516.04
921	Depreciation - Office Equipment	3,830.65	7,661.30
922	Depreciation - Furniture and Fixtures	965.13	1,930.26
923	Depreciation - IT Equipment	5,752.95	11,505.90

		Current Month	Year to Date
929	Depreciation - Communication Equipment	488.37	976.74
940	Depreciation - Other Machineries and Equipment	951.95	1,903.90
941	Depreciation - Motor Vehicles	16,078.87	32,157.74
950	Depreciation - Other Property, Plant and Equipment	121,952.66	242,144.82
	Total MOOE	<u>1,164,735.36</u>	<u>2,351,024.29</u>
	Financial Expenses		
971	Bank Charges	-	100.00
975	Interest Expenses	43,344.17	87,027.48
	Total Financial Expenses	<u>43,344.17</u>	<u>87,127.48</u>
	Total Expenses	<u>2,467,751.00</u>	<u>4,851,939.78</u>
	Net Income (Loss)	<u>380,018.06</u>	<u>P990,790.59</u>

Prepared by:


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Certified correct:


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 Admin. Division Manager C

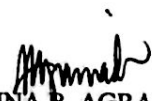
Republic of the Philippines
VICTORIAS CITY WATER DISTRICT
 Condensed Statement of Income and Expenses
 For the Month of February 2015

	<u>Current Month</u>	<u>Year to Date</u>
General Income		
Other Service Income	P35,420.22	P73,576.97
Income from Waterworks System	2,701,345.05	5,510,546.70
Other Business Income	3,810.00	9,735.00
Fines and Penalties - Business Income	105,291.25	245,291.40
Gross Income	<u>2,845,866.52</u>	<u>5,839,150.07</u>
Less: Expenses		
Personal Services		
Salaries and Wages	652,984.68	1,306,478.68
Other Compensation	207,208.07	554,062.67
Personnel Benefits Contribution	95,277.02	189,136.68
Other Personnel Benefits	304,201.70	364,109.98
Total Personal Services	<u>1,259,671.47</u>	<u>2,413,788.01</u>
Maintenance and Other Operating Expenses		
Traveling Expenses	12,116.00	24,071.00
Training and Scholarship Expenses	92,300.00	139,074.15
Supplies and Materials Expenses	33,220.60	107,240.26
Utility Expenses	676,125.16	1,298,247.75
Communication Expenses	2,011.93	17,449.17
Membership Dues And Contribution To Organizations	750.00	750.00
Printing and Binding Expenses	-	12.00
Rent Expenses	3,000.00	6,000.00
Representation Expenses	17,853.69	27,322.19
Transportation and Delivery Expenses	-	1,606.22
Subscription Expenses	1,695.00	3,498.00
Professional Services	23,700.00	47,750.00
Repairs and Maintenance	43,770.26	182,899.19
Confidential, Intelligence, Extraordinary and Miscellaneous Expenses	6,436.14	11,172.64
Taxes, Insurance Premiums and Other Fees	75,469.16	133,117.38
Non-Cash Expenses	176,287.42	350,814.34
Total MOOE	<u>1,164,735.36</u>	<u>2,351,024.29</u>
Financial Expenses	<u>43,344.17</u>	<u>87,127.48</u>
Total Expenses	<u>2,467,751.00</u>	<u>4,851,939.78</u>
Income (Loss) From Operations	<u>378,115.52</u>	<u>987,210.29</u>
Add (Deduct) Other Income/Expenses		
Miscellaneous Income	1,902.54	3,580.30
Net Income (Loss)	<u>P380,018.06</u>	<u>P990,790.59</u>

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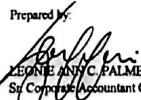
Certified correct:



 ALINA B. AGRAVIADOR
 Admin. Division Manager C

VICTORIAS CITY WATER DISTRICT
TRIAL BALANCE
For the Month of February 2015

ACCT. #	ACCOUNT NAME	CURRENT MONTH						YEAR TO DATE					
		GENERAL LEDGER		INCOME STATEMENT		BALANCE SHEET		GENERAL LEDGER		INCOME STATEMENT		BALANCE SHEET	
		DR.	CR.	DR.	CR.	DR.	CR.	DR.	CR.	DR.	CR.	DR.	CR.
102	Cash - Collecting Officers	7,055.86				7,055.86		68,476.76					68,476.76
104	Petty Cash Fund							20,000.00					20,000.00
111	Cash in Bank - Local Currency, Current Account	9,563.72				9,563.72		4,889,054.14					4,889,054.14
121	Accounts Receivable	278,080.31				278,080.31		5,319,671.79					5,319,671.79
301	Allowance for Doubtful Accounts												
123	Due from Officers and Employees	3,240.00				3,240.00		18,240.00	148,340.43				148,340.43
136	Due from NGAs							12,256.80					12,256.80
137	Due from GOCCs							10,031.00					10,031.00
138	Due from LGUs							35,457.50					35,457.50
149	Other Receivables							38,263.70					38,263.70
155	Office Supplies Inventory		3,043.54				3,043.54	68,051.76					68,051.76
168	Construction Materials Inventory		60,232.10				60,232.10	577,414.99					577,414.99
186	Guaranty Deposits							261,072.30					261,072.30
198	Sinking Fund							1,730,213.61					1,730,213.61
201	Land							659,970.76					659,970.76
205	Electrification, Power and Energy Structures							4,327,413.32					4,327,413.32
305	Accumulated Depreciation - Electrification, Power and Energy Structures		19,508.82				19,508.82	2,816,849.47					2,816,849.47
211	Office Buildings							1,684,519.24					1,684,519.24
311	Accumulated Depreciation - Office Buildings		6,758.02				6,758.02	978,432.29					978,432.29
221	Office Equipment							811,423.27					811,423.27
321	Accumulated Depreciation - Office Equipment		3,830.65				3,830.65	652,062.76					652,062.76
222	Furniture and Fixtures							291,884.98					291,884.98
322	Accumulated Depreciation - Furniture and Fixtures		965.13				965.13	210,140.79					210,140.79
223	IT Equipment and Software							976,973.39					976,973.39
323	Accumulated Depreciation - IT Equipment		5,752.95				5,752.95	615,723.97					615,723.97
229	Communication Equipment							284,647.43					284,647.43
329	Accumulated Depreciation - Communication Equipment		488.37				488.37	232,117.59					232,117.59
240	Other Machinery and Equipment							452,511.14					452,511.14
340	Accumulated Depreciation - Other Machinery and Equipment		951.95				951.95	377,731.62					377,731.62
241	Motor Vehicles							3,254,077.11					3,254,077.11
341	Accumulated Depreciation - Motor Vehicles		16,078.87				16,078.87	2,459,546.48					2,459,546.48
250	Other Property, Plant and Equipment		270,990.00				270,990.00	26,370,278.74					26,370,278.74
350	Accumulated Depreciation - Other Property, Plant and Equipment		121,952.66				121,952.66	17,224,742.14					17,224,742.14
264	Construction in Progress - Agency Assets	36,184.00				36,184.00		542,641.13					542,641.13
290	Other Assets							48,014.02					48,014.02
401	Accounts Payable		35,402.57				35,402.57	751,225.16					751,225.16
412	Due to BIR		3,632.48				3,632.48	96,491.51					96,491.51
413	Due to GISIS							164,892.67					164,892.67
426	Guaranty Deposits Payable							271,360.95					271,360.95
444	Loans Payable - Domestic	49,709.83				49,709.83		5,954,763.98					5,954,763.98
455	Other Deferred Credits	3,792.45				3,792.45		7,535.38					7,535.38
510	Retained Earnings							18,799,811.10					18,799,811.10
628	Other Service Income		35,420.22		35,420.22			73,576.97		73,576.97			
639	Income from Waterworks System		2,701,345.05		2,701,345.05			5,510,546.70		5,510,546.70			
648	Other Business Income		3,810.00		3,810.00			9,735.00		9,735.00			
649	Fines and Penalties - Business Income		105,291.25		105,291.25			245,291.40		245,291.40			
678	Miscellaneous Income		1,902.54		1,902.54			3,580.30		3,580.30			
701	Salaries and Wages - Regular	601,319.00		601,319.00				1,202,638.00		1,202,638.00			
705	Salaries and Wages - Casual	8,840.68		8,840.68				8,840.68		8,840.68			
706	Salaries and Wages - Contractual	42,825.00		42,825.00				95,000.00		95,000.00			
711	Personnel Economic Relief Allowance (PERA)	15,184.21		15,184.21				29,684.21		29,684.21			
712	Additional Compensation (ADCOM)	44,184.21		44,184.21				87,684.21		87,684.21			
713	Representation Allowance (RA)	23,500.00		23,500.00				47,000.00		47,000.00			
714	Transportation Allowance (TA)	23,500.00		23,500.00				47,000.00		47,000.00			
715	Clothing/Uniform Allowance							145,000.00		145,000.00			
719	Other Bonuses and Allowances	28,500.00		28,500.00				57,000.00		57,000.00			
720	Honoraria	37,990.00		37,990.00				64,990.00		64,990.00			
722	Longevity Pay	10,000.00		10,000.00				15,000.00		15,000.00			
723	Overtime and Night Pay	24,349.65		24,349.65				60,704.25		60,704.25			

ACCT #	ACCOUNT NAME	CURRENT MONTH						YEAR TO DATE					
		GENERAL LEDGER		INCOME STATEMENT		BALANCE SHEET		GENERAL LEDGER		INCOME STATEMENT		BALANCE SHEET	
		DR	CR	DR	CR	DR	CR	DR	CR	DR	CR	DR	CR
731	Life and Retirement Insurance Contributions	73,210.42		73,210.42				145,368.70		145,368.70			
732	PAG-IBIG Contributions	12,203.19		12,203.19				24,229.57		24,229.57			
733	PHILHEALTH Contributions	6,875.00		6,875.00				13,650.00		13,650.00			
734	ECC Contributions	2,988.41		2,988.41				5,888.41		5,888.41			
744	Provident Fund Benefits	59,327.94		59,327.94				119,236.22		119,236.22			
749	Other Personnel Benefits	244,873.76		244,873.76				244,873.76		244,873.76			
751	Traveling Expenses - Local	12,116.00		12,116.00				24,071.00		24,071.00			
753	Training Expenses	92,300.00		92,300.00				139,074.15		139,074.15			
755	Office Supplies Expenses	3,534.24		3,534.24				6,918.64		6,918.64			
760	Medical, Dental and Laboratory Supplies Expenses	14,327.00		14,327.00				29,080.90		29,080.90			
761	Gasoline, Oil and Lubricants Expenses	15,359.36		15,359.36				71,240.72		71,240.72			
767	Electricity Expenses	676,125.16		676,125.16				1,298,247.75		1,298,247.75			
771	Postage and Deliveries							640.00		640.00			
772	Telephone Expenses - Landline	1,765.44		1,765.44				3,468.68		3,468.68			
773	Telephone Expenses - Mobile		2,915.00		2,915.00			4,755.00		4,755.00			
774	Internet Expenses	1,611.49		1,611.49				2,935.49		2,935.49			
775	Cable, Satellite, Telegraph and Radio Expenses	1,550.00		1,550.00				5,650.00		5,650.00			
778	Membership Dues and Contribution to Organizations	750.00		750.00				750.00		750.00			
781	Printing and Binding Expenses							12.00		12.00			
782	Rent Expenses	3,000.00		3,000.00				6,000.00		6,000.00			
783	Representation Expenses	17,853.69		17,853.69				27,322.19		27,322.19			
784	Transportation and Delivery Expenses							1,606.22		1,606.22			
786	Subscription Expenses	1,695.00		1,695.00				3,498.00		3,498.00			
791	Legal Services							50.00		50.00			
797	Security Services	23,700.00		23,700.00				47,700.00		47,700.00			
805	Repairs and Maintenance - Electrification, Power and Energy Structures	620.00		620.00				3,206.00		3,206.00			
811	Repairs and Maintenance - Office Buildings	1,180.00		1,180.00				6,090.00		6,090.00			
821	Repairs and Maintenance - Office Equipment							4,400.00		4,400.00			
822	Repairs and Maintenance - Furniture and Fixtures	620.00		620.00				620.00		620.00			
823	Repairs and Maintenance - IT Equipment and Software	1,045.00		1,045.00				1,195.00		1,195.00			
840	Repairs and Maintenance - Other Machinery and Equipment							50.00		50.00			
841	Repairs and Maintenance - Motor Vehicles	3,350.00		3,350.00				13,446.00		13,446.00			
850	Repairs and Maintenance - Other Property, Plant and Equipment	36,955.26		36,955.26				153,892.19		153,892.19			
884	Miscellaneous Expenses	6,436.14		6,436.14				11,172.64		11,172.64			
891	Taxes, Duties and Licenses	67,698.55		67,698.55				125,346.77		125,346.77			
893	Insurance Expenses	7,770.61		7,770.61				7,770.61		7,770.61			
905	Depreciation - Electrification, Power and Energy Structures	19,508.82		19,508.82				39,017.64		39,017.64			
911	Depreciation - Office Buildings	6,758.02		6,758.02				13,516.04		13,516.04			
921	Depreciation - Office Equipment	3,830.65		3,830.65				7,661.30		7,661.30			
922	Depreciation - Furniture and Fixtures	965.13		965.13				1,930.26		1,930.26			
923	Depreciation - IT Equipment	5,752.95		5,752.95				11,505.90		11,505.90			
929	Depreciation - Communication Equipment	488.37		488.37				976.74		976.74			
940	Depreciation - Other Machineries and Equipment	951.95		951.95				1,903.90		1,903.90			
941	Depreciation - Motor Vehicles	16,078.87		16,078.87				32,157.74		32,157.74			
950	Depreciation - Other Property, Plant and Equipment	121,952.66		121,952.66				242,144.82		242,144.82			
971	Bank Charges							100.00		100.00			
975	Interest Expenses	43,344.17		43,344.17				87,027.48		87,027.48			
		3,129,282.17	3,129,282.17	2,470,666.00	2,850,684.06	658,616.17	278,598.11	57,604,498.66	57,604,498.66	4,851,939.78	5,842,730.37	52,752,558.88	51,761,768.29
				380,018.06			380,018.06			990,790.59			990,790.59
				2,850,684.06	2,850,684.06	658,616.17	658,616.17			5,842,730.37	5,842,730.37	52,752,558.88	52,752,558.88

Prepared by:

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 Sr. Corporate Accountant C

Certified correct:

 ALINA B. AGRAVIADOR
 Admin. Division Manager C