

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

Balances – June 1, 2015	P21,134,724.05
Net Income/(Loss) for the month	<u>285,728.28</u>
Balances – June 30, 2015	<u><u>P21,420,452.33</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 June 2015**

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>
<b>Cash Flows from Operating Activities</b>		
<b>Cash Inflows:</b>		
Collection of Receivables	P3,303,153.30	P17,298,919.77
Collection of Other Service Income	94,472.00	523,890.00
Collection of Miscellaneous Income	12,133.00	68,528.80
Receipt of interests from deposits	4,159.00	7,824.94
Refund of Excess Payments	12,494.24	41,731.81
<b>Total Cash Inflows</b>	<u>3,426,411.54</u>	<u>17,940,895.32</u>
<b>Cash Outflows:</b>		
Payment of Operating Expenses	2,563,925.11	12,090,607.87
Salaries and wages	314,791.55	1,928,297.93
Remittance of taxes withheld to BIR	105,664.10	587,626.45
Remittance of amount due GSIS, PAG-IBIG & Philhealth	277,722.20	1,572,923.10
Purchase of supplies and materials	0.00	482,831.91
Payment of taxes, duties and fines	52,667.71	387,256.47
<b>Total Cash Outflows</b>	<u>3,314,770.67</u>	<u>17,049,543.72</u>
<b>Total Cash Provided (used) by Operating Activities</b>	<u>111,640.87</u>	<u>891,351.60</u>
<b>Cash Flows from Investing Activities</b>		
Purchase/construction of:		
Office Equipment, Furniture & Fixtures	0.00	12,250.00
Other Property, Plant & Equipment	230,608.55	1,486,828.44
<b>Total Cash Outflows</b>	<u>230,608.55</u>	<u>1,499,078.44</u>
<b>Total Cash Provided (used) by Investing Activities</b>	<u>(230,608.55)</u>	<u>(1,499,078.44)</u>
<b>Cash Flows from Financing Activities</b>		
<b>Cash Inflows:</b>		
Proceeds from Borrowings	0.00	8,222,818.65
<b>Cash Outflows:</b>		
Cash payment of interest on loans	37,594.00	230,553.00
Payments of domestic loans	52,579.00	310,485.00
<b>Total Cash Provided (used) by Financing Activities</b>	<u>(90,173.00)</u>	<u>7,681,780.65</u>
<b>Cash Provided (used) by Operating, Investing &amp; Financing Activities</b>	<u>(209,140.68)</u>	<u>7,074,053.81</u>
<b>Add: Cash and Cash Equivalents - Beginning</b>	13,780,326.11	6,497,131.62
<b>Cash and Cash Equivalents - Ending</b>	<u>P13,571,185.43</u>	<u>P13,571,185.43</u>

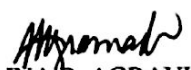
**Breakdown of Cash and cash equivalents at the end of the period:**

Cash - Collecting Officers	P94,466.45
Cash in Bank-Local Currency, Current Account	6,372,279.07
Cash in Bank-Local Currency, (VWD & LWUA joint current acct.)	5,111,151.15
Guaranty Deposits	261,334.90
Sinking Fund	1,731,953.86
	<u>P13,571,185.43</u>

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

	<b>CURRENT MONTH</b>	<b>YEAR TO DATE</b>
<b>Cash Flows from Operating Activities</b>		
<b>Cash Inflows:</b>		
Collection of Receivables	P3,303,153.30	P17,298,919.77
Collection of Other Service Income	94,472.00	523,890.00
Collection of Miscellaneous Income	12,133.00	68,528.80
Receipt of interests from deposits	3,151.79	5,822.09
Refund of Excess Payments	12,494.24	41,731.81
<b>Total Cash Inflows</b>	<b>3,425,404.33</b>	<b>17,938,892.47</b>
<b>Cash Outflows:</b>		
Payment of Operating Expenses	2,563,925.11	12,090,607.87
Salaries and wages	314,791.55	1,928,297.93
Remittance of taxes withheld to BIR	105,664.10	587,626.45
Remittance of amount due GSIS, PAG-IBIG & Philhealth	277,722.20	1,572,923.10
Purchase of supplies and materials	0.00	482,831.91
Payment of taxes, duties and fines	52,667.71	387,256.47
<b>Total Cash Outflows</b>	<b>3,314,770.67</b>	<b>17,049,543.72</b>
<b>Total Cash Provided (used) by Operating Activities</b>	<b>110,633.66</b>	<b>889,348.75</b>
<b>Cash Flows from Investing Activities</b>		
<b>Cash Outflows:</b>		
Purchase/construction of:		
Office Equipment, Furniture & Fixtures	0.00	12,250.00
Other Property, Plant & Equipment	230,608.55	1,486,828.44
<b>Total Cash Outflows</b>	<b>230,608.55</b>	<b>1,499,078.44</b>
<b>Total Cash Provided (used) by Investing Activities</b>	<b>(230,608.55)</b>	<b>(1,499,078.44)</b>
<b>Cash Flows from Financing Activities</b>		
<b>Cash Inflows:</b>		
Proceeds from Borrowings	0.00	8,222,818.65
<b>Cash Outflows:</b>		
Cash payment of interest on loans	37,594.00	230,553.00
Payments of domestic loans	52,579.00	310,485.00
<b>Total Cash Provided (used) by Financing Activities</b>	<b>(90,173.00)</b>	<b>7,681,780.65</b>
<b>Cash Provided (used) by Operating, Investing &amp; Financing Activities</b>	<b>(210,147.89)</b>	<b>7,072,050.96</b>
<b>Add: Cash and Cash Equivalents - Beginning</b>	<b>11,788,044.56</b>	<b>4,505,845.71</b>
<b>Cash and Cash Equivalents - Ending</b>	<b>P11,577,896.67</b>	<b>P11,577,896.67</b>

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

Cash - Collecting Officers	P94,466.45
Cash in Bank-Local Currency, Current Account	6,372,279.07
Cash in Bank-Local Currency, (VWD & LWUA joint current acct.)	5,111,151.15
	<b>P11,577,896.67</b>

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 Admin. Division Manager C

Republic of the Philippines  
**VICTORIAS CITY WATER DISTRICT**  
 Balance Sheet  
 As of June 30, 2015

**ASSETS**

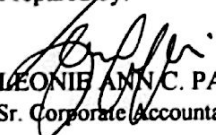
<b>Current Assets</b>		<b>P94,466.45</b>
	Cash on Hand	<u>94,466.45</u>
102	Cash - Collecting Officers	
	Cash in Bank – Local Currency	11,483,430.22
111	Cash in Bank - Local Currency, Current Account	<u>4,853,831.94</u>
	Receivables	<u>4,747,822.94</u>
	Accounts Receivable, net	4,896,163.37
121	Accounts Receivable	<u>148,340.43</u>
301	Allowance for Doubtful Accounts	
123	Due from Officers and Employees	10,000.00
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>700,582.65</u>
155	Office Supplies Inventory	34,768.95
168	Construction Materials Inventory	<u>665,813.70</u>
	Other Current Assets	
186	Guaranty Deposits	<u>261,334.90</u>
	<b>Total Current Assets</b>	<b><u>17,393,646.16</u></b>
	<b>Non-Current Assets</b>	<b><u>1,731,953.86</u></b>
198	Sinking Fund	
	<b>Property, Plant and Equipment</b>	
201	Land	659,970.76
	Electrification, Power and Energy Structures, net	<u>1,432,528.57</u>
205	Electrification, Power and Energy Structures	4,327,413.32
305	Accumulated Depreciation - Electrification, Power and Energy Structures	<u>2,894,884.75</u>
	Office Buildings, net	<u>679,054.87</u>
211	Office Buildings	1,684,519.24
311	Accumulated Depreciation - Office Buildings	<u>1,005,464.37</u>
	Office Equipment, net	<u>144,037.91</u>
221	Office Equipment	811,423.27
321	Accumulated Depreciation - Office Equipment	<u>667,385.36</u>
	Furniture and Fixtures, net	<u>90,434.62</u>
222	Furniture and Fixtures	304,828.38
322	Accumulated Depreciation - Furniture and Fixtures	<u>214,393.76</u>
	IT Equipment and Software, net	<u>338,237.62</u>
223	IT Equipment and Software	976,973.39
323	Accumulated Depreciation – IT Equipment & Sftw.	<u>638,735.77</u>
	Communication Equipment, net	<u>50,576.36</u>
229	Communication Equipment	284,647.43
329	Accumulated Depreciation - Communication Equipment	<u>234,071.07</u>
	Other Machinery and Equipment, net	<u>71,448.82</u>
240	Other Machinery and Equipment	452,511.14
340	Accumulated Depreciation - Other Machinery and Equipment	<u>381,062.32</u>
	Motor Vehicles, net	<u>730,215.15</u>
241	Motor Vehicles	3,254,077.11
341	Accumulated Depreciation – Motor Vehicles	<u>2,523,861.96</u>
	Other Property, Plant and Equipment, net	<u>9,114,271.24</u>
250	Other Property, Plant and Equipment	26,843,278.74
350	Accumulated Depreciation - Other Property, Plant and Equipment	<u>17,729,007.50</u>
264	Construction in Progress - Agency Assets	4,256,053.95

290	Other Assets	<u>48,014.02</u>
	<b>Total Property, Plant and Equipment</b>	<b><u>17,614,843.89</u></b>
	<b>Total Assets</b>	<b><u>P36,740,443.91</u></b>


**LIABILITIES AND EQUITY**

	<b>Current Liabilities</b>	
	Payable Accounts	
401	Accounts Payable	P702,069.45
	Inter-Agency Payables	<u>365,475.05</u>
412	Due to BIR	200,382.38
413	Due to GSIS	164,892.67
424	Due to Other Funds	<u>200.00</u>
	Other Liability Accounts	
426	Guaranty Deposits Payable	<u>271,360.95</u>
	<b>Total Current Liabilities</b>	<b><u>1,338,905.45</u></b>
	<b>Non-Current Liabilities</b>	
444	Loans Payable - Domestic	<u>13,966,178.15</u>
	<b>Total Liabilities</b>	<b><u>15,305,083.60</u></b>
	<b>Deferred Credits</b>	
455	Other Deferred Credits	<u>14,907.98</u>
	<b>Equity</b>	
510	Retained Earnings	<u>21,420,452.33</u>
	<b>Total Liabilities and Equity</b>	<b><u>P36,740,443.91</u></b>

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 Admin. Division Manager C

Republic of the Philippines  
**VICTORIAS CITY WATER DISTRICT**  
 Condensed Balance Sheet  
 As of June 30, 2015

**Assets**

Current Assets	
Cash and Cash Equivalents	P11,577,896.67
Trade and Other Receivables	4,853,831.94
Inventories	700,582.65
Other Current assets	261,334.90
Total Current Assets	17,393,646.16
Non-Current Assets	
Property, Plant and Equipment	17,614,843.89
Sinking Fund	1,731,953.86
Total Non-Current Assets	19,346,797.75
<b>Total Assets</b>	<b>P36,740,443.91</b>

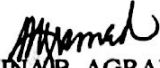
**Liabilities and Equity**

Current Liabilities	
Payables	P702,069.45
Intra-Agency Payables	365,475.05
Other Liability Accounts	271,360.95
Total Current Liabilities	1,338,905.45
Non-Current Liabilities	
Loans Payable - Domestic	13,966,178.15
<b>Total Liabilities</b>	<b>15,305,083.60</b>
Deferred Credits	14,907.98
Equity	
Retained Earnings	21,420,452.33
<b>Total Liabilities and Equity</b>	<b>P36,740,443.91</b>

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**VICTORIAS CITY WATER DISTRICT**  
**Statement of Income and Expenses**  
**For the Month of June 2015**

		Current Month	Year to Date
<b>Income</b>			
628	Other Service Income	P53,139.07	P270,843.74
639	Income from Waterworks System	2,884,891.20	16,526,929.75
648	Other Business Income	4,665.00	29,535.00
649	Fines and Penalties - Business Income	127,035.00	719,905.00
664	Interest Income	4,159.00	7,824.94
678	Miscellaneous Income	3,027.46	20,088.59
<b>Gross Income</b>		<b>3,076,916.73</b>	<b>17,575,127.02</b>
<b>Less: Expenses</b>			
<b>Personal Services</b>			
701	Salaries and Wages – Regular	601,470.00	3,608,140.50
705	Salaries and Wages – Casual	12,921.00	60,524.68
706	Salaries and Wages - Contractual	69,087.50	311,875.00
711	Personnel Economic Relief Allowance (PERA)	15,000.00	89,684.21
712	Additional Compensation (ADCOM)	45,000.00	267,684.21
713	Representation Allowance (RA)	23,500.00	141,000.00
714	Transportation Allowance (TA)	23,500.00	141,000.00
715	Clothing/Uniform Allowance	-	145,000.00
717	Productivity Incentive Allowance	-	58,000.00
719	Other Bonuses and Allowances	642,891.00	804,391.00
720	Honoraria	33,995.00	197,710.00
722	Longevity Pay	-	20,000.00
723	Overtime and Night Pay	14,899.35	108,507.30
724	Cash Gift	-	72,500.00
725	Year End Bonus	-	300,669.00
731	Life and Retirement Insurance Contributions	73,726.92	440,231.08
732	PAG-IBIG Contributions	12,287.82	73,373.31
733	PHILHEALTH Contributions	6,925.00	41,350.00
734	ECC Contributions	3,000.00	17,888.41
744	Provident Fund Benefits	62,384.33	360,159.83
749	Other Personnel Benefits	-	244,873.76
<b>Total Personal Services</b>		<b>1,640,587.92</b>	<b>7,504,562.29</b>
<b>Maintenance and Other Operating Expenses</b>			
751	Traveling Expenses - Local	10,423.00	91,017.00
753	Training Expenses	38,523.00	389,778.83
755	Office Supplies Expenses	15,127.33	58,119.10
760	Medical, Dental and Laboratory Supplies Expenses	4,274.45	84,970.35
761	Gasoline, Oil and Lubricants Expenses	30,553.50	171,220.53
767	Electricity Expenses	645,869.45	3,956,901.37
771	Postage and Deliveries	340.00	1,615.00
772	Telephone Expenses - Landline	1,950.59	11,478.56
773	Telephone Expenses - Mobile	495.00	11,965.00
774	Internet Expenses	1,423.99	8,656.46
775	Cable, Satellite, Telegraph and Radio Expenses	1,550.00	11,850.00
778	Membership Dues and Contribution to Organizations	750.00	2,250.00
780	Advertising Expenses	-	10,000.00
781	Printing and Binding Expenses	-	12.00
782	Rent Expenses	27,000.00	112,000.00
783	Representation Expenses	6,273.56	59,262.76
784	Transportation and Delivery Expenses	-	1,606.22
786	Subscription Expenses	1,623.00	10,624.00
791	Legal Services	-	650.00
797	Security Services	24,300.00	144,300.00
805	Repairs and Maintenance - Electrification, Power and Energy Structures	-	48,206.00
811	Repairs and Maintenance - Office Buildings	-	6,090.00
821	Repairs and Maintenance - Office Equipment	7,175.00	15,375.00
822	Repairs and Maintenance - Furniture and Fixtures	-	1,105.00
823	Repairs and Maintenance - IT Equipment and Software	450.00	4,904.55
840	Repairs and Maintenance - Other Machinery and Equipment	190.00	240.00
841	Repairs and Maintenance - Motor Vehicles	5,970.00	41,965.00
850	Repairs and Maintenance - Other Property, Plant and Equipment	50,304.96	455,607.14
884	Miscellaneous Expenses	4,721.54	37,547.89

	<b>Current Month</b>	<b>Year to Date</b>
891 Taxes, Duties and Licenses	52,667.71	348,804.62
893 Insurance Expenses	-	48,764.03
905 Depreciation - Electrification, Power and Energy Structures	19,508.82	117,052.92
911 Depreciation - Office Buildings	6,758.02	40,548.12
921 Depreciation - Office Equipment	3,830.65	22,983.90
922 Depreciation - Furniture and Fixtures	1,159.28	6,183.23
923 Depreciation - IT Equipment	5,752.95	34,517.70
929 Depreciation - Communication Equipment	488.37	2,930.22
940 Depreciation - Other Machineries and Equipment	713.40	5,234.60
941 Depreciation - Motor Vehicles	16,078.87	96,473.22
950 Depreciation - Other Property, Plant and Equipment	126,760.09	746,410.18
<b>Total MOOE</b>	<b>1,113,006.53</b>	<b>7,219,220.50</b>
<b>Financial Expenses</b>		
971 Bank Charges	-	150.00
975 Interest Expenses	37,594.00	230,553.00
<b>Total Financial Expenses</b>	<b>37,594.00</b>	<b>230,703.00</b>
<b>Total Expenses</b>	<b>2,791,188.45</b>	<b>14,954,485.79</b>
<b>Net Income (Loss)</b>	<b>285,728.28</b>	<b>P2,620,641.23</b>

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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 June 2015

	Current Month	Year to Date
<b>General Income</b>		
Other Service Income	P53,139.07	P270,843.74
Income from Waterworks System	2,884,891.20	16,526,929.75
Other Business Income	4,665.00	29,535.00
Fines and Penalties - Business Income	127,035.00	719,905.00
<b>Gross Income</b>	<b>P3,069,730.27</b>	<b>17,547,213.49</b>
<b>Less: Expenses</b>		
<b>Personal Services</b>		
Salaries and Wages	683,478.50	3,980,540.18
Other Compensation	798,785.35	2,346,145.72
Personnel Benefits Contribution	95,939.74	572,842.80
Other Personnel Benefits	62,384.33	605,033.59
<b>Total Personal Services</b>	<b>1,640,587.92</b>	<b>7,504,562.29</b>
<b>Maintenance and Other Operating Expenses</b>		
Traveling Expenses	10,423.00	91,017.00
Training and Scholarship Expenses	38,523.00	389,778.83
Supplies and Materials Expenses	49,955.28	314,309.98
Utility Expenses	645,869.45	3,956,901.37
Communication Expenses	5,759.58	45,565.02
Membership Dues And Contribution To Organizations	750.00	2,250.00
Advertising Expenses	-	10,000.00
Printing and Binding Expenses	-	12.00
Rent Expenses	27,000.00	112,000.00
Representation Expenses	6,273.56	59,262.76
Transportation and Delivery Expenses	-	1,606.22
Subscription Expenses	1,623.00	10,624.00
Professional Services	24,300.00	144,950.00
Repairs and Maintenance	64,089.96	573,492.69
Confidential, Intelligence, Extraordinary and Miscellaneous Expenses	4,721.54	37,547.89
Taxes, Insurance Premiums and Other Fees	52,667.71	397,568.65
Non-Cash Expenses	181,050.45	1,072,334.09
<b>Total MOOE</b>	<b>1,113,006.53</b>	<b>7,219,220.50</b>
<b>Financial Expenses</b>	<b>37,594.00</b>	<b>230,703.00</b>
<b>Total Expenses</b>	<b>2,791,188.45</b>	<b>14,954,485.79</b>
<b>Income (Loss) From Operations</b>	<b>278,541.82</b>	<b>2,592,727.70</b>
<b>Add (Deduct) Other Income/Expenses</b>		
Interest Income	4,159.00	7,824.94
Miscellaneous Income	3,027.46	20,088.59
<b>Net Income (Loss)</b>	<b>285,728.28</b>	<b>P2,620,641.23</b>

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**VICTORIAS CITY WATER DISTRICT**  
**TRIAL BALANCE**  
For the Month of June 2015

ACCT #	ACCOUNT NAME	CURRENT MONTH				YEAR TO DATE							
		GENERAL LEDGER		INCOME STATEMENT		GENERAL LEDGER		INCOME STATEMENT		BALANCE SHEET			
		DR	CR	DR	CR	DR	CR	DR	CR	DR	CR		
102	Cash - Collecting Officers	19,391.14				19,391.14		94,466.45				94,466.45	
104	Petty Cash Fund		20,000.00				20,000.00						
111	Cash in Bank - Local Currency, Current Account		209,539.03				209,539.03	11,483,430.22					11,483,430.22
121	Accounts Receivable		283,359.52				283,359.52	4,896,163.37					4,896,163.37
301	Allowance for Doubtful Accounts								148,340.43				148,340.43
123	Due from Officers and Employees		16,653.00				16,653.00	10,000.00					10,000.00
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		11,915.08				11,915.08	34,768.95					34,768.95
168	Construction Materials Inventory		87,006.43				87,006.43	665,813.70					665,813.70
186	Charanty Deposits		132.06				132.06	261,334.90					261,334.90
198	Sinking Fund		875.15				875.15	1,731,953.86					1,731,953.86
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		2,894,884.75				2,894,884.75
211	Office Buildings							1,684,519.24					1,684,519.24
311	Accumulated Depreciation - Office Buildings		6,758.02				6,758.02		1,005,464.37				1,005,464.37
221	Office Equipment							811,423.27					811,423.27
321	Accumulated Depreciation - Office Equipment		3,830.65				3,830.65		667,385.36				667,385.36
222	Furniture and Fixtures							304,828.38					304,828.38
322	Accumulated Depreciation - Furniture and Fixtures		1,159.28				1,159.28		214,393.76				214,393.76
223	IT Equipment and Software							976,973.39					976,973.39
323	Accumulated Depreciation - IT Equipment		5,752.95				5,752.95		638,735.77				638,735.77
229	Communication Equipment							284,647.43					284,647.43
329	Accumulated Depreciation - Communication Equipment		488.37				488.37		234,071.07				234,071.07
240	Other Machinery and Equipment							452,511.14					452,511.14
340	Accumulated Depreciation - Other Machinery and Equipment		713.40				713.40		381,062.32				381,062.32
241	Motor Vehicles							3,254,077.11					3,254,077.11
341	Accumulated Depreciation - Motor Vehicles		16,078.87				16,078.87		2,523,861.96				2,523,861.96
250	Other Property, Plant and Equipment	103,000.00				103,000.00		26,843,278.74					26,843,278.74
350	Accumulated Depreciation - Other Property, Plant and Equipment		126,760.09				126,760.09		17,729,007.50				17,729,007.50
264	Construction in Progress - Agency Assets	1,016,363.28				1,016,363.28		4,256,053.95					4,256,053.95
290	Other Assets							48,014.02					48,014.02
401	Accounts Payable		7,618.59				7,618.59		702,069.45				702,069.45
412	Due to BIR		96,614.53				96,614.53		200,382.38				200,382.38
413	Due to GSIS								164,892.67				164,892.67
424	Due to Other Funds		200.00				200.00						200.00
426	Charanty Deposits Payable								271,360.95				271,360.95
444	Loans Payable - Domestic		52,579.00				52,579.00		13,966,178.15				13,966,178.15
455	Other Deferred Credits		7,892.90				7,892.90		14,907.98				14,907.98
310	Retained Earnings								18,799,811.10				18,799,811.10
628	Other Service Income		53,139.07				53,139.07		270,843.74				270,843.74
639	Income from Waterworks System		2,884,891.20				2,884,891.20		16,526,929.75				16,526,929.75
648	Other Business Income		4,665.00				4,665.00		29,535.00				29,535.00
649	Fines and Penalties - Business Income		127,035.00				127,035.00		719,905.00				719,905.00
664	Interest Income		4,159.00				4,159.00		7,824.94				7,824.94
678	Miscellaneous Income		3,027.46				3,027.46		20,088.59				20,088.59
701	Salaries and Wages - Regular	601,470.00		601,470.00				3,608,140.50		3,608,140.50			
705	Salaries and Wages - Casual	12,921.00		12,921.00				60,524.68		60,524.68			
706	Salaries and Wages - Contractual	69,087.50		69,087.50				311,875.00		311,875.00			
711	Personnel Economic Relief Allowance (PERA)	15,000.00		15,000.00				89,684.21		89,684.21			
712	Additional Compensation (ADCOM)	45,000.00		45,000.00				267,684.21		267,684.21			
713	Representation Allowance (RA)	23,500.00		23,500.00				141,000.00		141,000.00			
714	Transportation Allowance (TA)	23,500.00		23,500.00				141,000.00		141,000.00			
715	Clothing/Uniform Allowance							145,000.00		145,000.00			
717	Productivity Incentive Allowance							58,000.00		58,000.00			
719	Other Bonuses and Allowances	642,891.00		642,891.00				804,391.00		804,391.00			
720	Honoraria	33,995.00		33,995.00				197,710.00		197,710.00			
722	Longevity Pay							20,000.00		20,000.00			
723	Overtime and Night Pay	14,899.35		14,899.35				108,507.30		108,507.30			

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.
724	Cash Crd							72,500.00				72,500.00	
725	Year End Bonus							300,669.00				300,669.00	
731	Life and Retirement Insurance Contributions	73,726.92		73,726.92				440,231.08				440,231.08	
732	PAG-IBIG Contributions	12,287.82		12,287.82				73,373.31				73,373.31	
733	PHILHEALTH Contributions	6,925.00		6,925.00				41,350.00				41,350.00	
734	ECC Contributions	3,000.00		3,000.00				17,888.41				17,888.41	
744	Provident Fund Benefits	62,384.33		62,384.33				360,159.83				360,159.83	
749	Other Personnel Benefits							244,873.76				244,873.76	
751	Traveling Expenses - Local	10,423.00		10,423.00				91,017.00				91,017.00	
753	Traveling Expenses	38,523.00		38,523.00				389,778.83				389,778.83	
755	Office Supplies Expenses	15,127.33		15,127.33				58,119.10				58,119.10	
760	Medical, Dental and Laboratory Supplies Expenses	4,274.45		4,274.45				84,970.35				84,970.35	
761	Gasoline, Oil and Lubricants Expenses	30,553.50		30,553.50				171,220.53				171,220.53	
767	Electricity Expenses	645,869.45		645,869.45				3,956,901.37				3,956,901.37	
771	Postage and Deliveries	340.00		340.00				1,615.00				1,615.00	
772	Telephone Expenses - Landline	1,950.59		1,950.59				11,478.56				11,478.56	
773	Telephone Expenses - Mobile	495.00		495.00				11,965.00				11,965.00	
774	Internet Expenses	1,423.99		1,423.99				8,656.46				8,656.46	
775	Cable, Satellite, Telegraph and Radio Expenses	1,550.00		1,550.00				11,850.00				11,850.00	
778	Membership Dues and Contribution to Organizations	750.00		750.00				2,250.00				2,250.00	
780	Advertising Expenses							10,000.00				10,000.00	
781	Printing and Binding Expenses							12.00				12.00	
782	Rent Expenses	27,000.00		27,000.00				112,000.00				112,000.00	
783	Representation Expenses	6,273.56		6,273.56				59,262.76				59,262.76	
784	Transportation and Delivery Expenses							1,606.22				1,606.22	
786	Subscription Expenses	1,623.00		1,623.00				10,624.00				10,624.00	
791	Legal Services							650.00				650.00	
797	Security Services	24,300.00		24,300.00				144,300.00				144,300.00	
805	Repairs and Maintenance - Electrification, Power and Energy Structures							48,206.00				48,206.00	
811	Repairs and Maintenance - Office Buildings							6,090.00				6,090.00	
821	Repairs and Maintenance - Office Equipment	7,175.00		7,175.00				15,375.00				15,375.00	
822	Repairs and Maintenance - Furniture and Fixtures							1,105.00				1,105.00	
823	Repairs and Maintenance - IT Equipment and Software	450.00		450.00				4,904.55				4,904.55	
840	Repairs and Maintenance - Other Machinery and Equipment	190.00		190.00				240.00				240.00	
841	Repairs and Maintenance - Motor Vehicles	5,970.00		5,970.00				41,965.00				41,965.00	
850	Repairs and Maintenance - Other Property, Plant and Equipment	50,304.96		50,304.96				455,607.14				455,607.14	
884	Miscellaneous Expenses	4,721.54		4,721.54				37,547.89				37,547.89	
891	Taxes, Duties and Licenses	52,667.71		52,667.71				348,804.62				348,804.62	
893	Insurance Expenses							48,764.03				48,764.03	
905	Depreciation - Electrification, Power and Energy Structures	19,508.82		19,508.82				117,052.92				117,052.92	
911	Depreciation - Office Buildings	6,758.02		6,758.02				40,548.12				40,548.12	
921	Depreciation - Office Equipment	3,830.65		3,830.65				22,983.90				22,983.90	
922	Depreciation - Furniture and Fixtures	1,159.28		1,159.28				6,183.23				6,183.23	
923	Depreciation - IT Equipment	5,752.95		5,752.95				34,517.70				34,517.70	
929	Depreciation - Communication Equipment	488.37		488.37				2,930.22				2,930.22	
940	Depreciation - Other Machinery and Equipment	713.40		713.40				5,234.60				5,234.60	
941	Depreciation - Motor Vehicles	16,078.87		16,078.87				96,473.22				96,473.22	
950	Depreciation - Other Property, Plant and Equipment	126,760.09		126,760.09				746,410.18				746,410.18	
971	Bank Charges							150.00				150.00	
975	Interest Expenses	37,594.00		37,594.00				230,553.00				230,553.00	
		3,991,147.67	3,991,147.67	2,791,188.45	3,076,916.73	1,199,959.22	914,230.94	78,132,136.99	78,132,136.99	14,954,485.79	17,575,127.02	63,177,651.20	60,557,009.97
				285,728.28			285,728.28			2,620,641.23			2,620,641.23
				3,076,916.73	3,076,916.73	1,199,959.22	1,199,959.22			17,575,127.02	17,575,127.02	63,177,651.20	63,177,651.20

Prepared by:

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Certified correct:

*Alina B. Agraviador*  
 ALINA B. AGRAVIADOR  
 Admin. Division Manager C