

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

Balances – March 1, 2015	P19,790,601.69
Net Income/(Loss) for the month	<u>414,817.29</u>
Balances – March 31, 2015	<u><u>P20,205,418.98</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 March 2015**

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>
<b>Cash Flows from Operating Activities</b>		
<b>Cash Inflows:</b>		
Collection of Receivables	P3,054,306.89	P8,430,824.01
Collection of Other Service Income	129,140.00	271,448.00
Collection of Miscellaneous Income	14,680.00	35,085.80
Receipt of interests from deposits	3,665.94	3,665.94
Refund of Excess Payments	4,687.25	9,699.25
<b>Total Cash Inflows</b>	<u>3,206,480.08</u>	<u>8,750,723.00</u>
<b>Cash Outflows:</b>		
Payment of Operating Expenses	1,433,705.56	4,279,354.85
Salaries and wages	301,375.43	983,707.72
Remittance of taxes withheld to BIR	100,857.69	294,591.98
Remittance of amount due GSIS, PAG-IBIG & Philhealth	259,829.12	750,945.47
Purchase of supplies and materials	178,486.02	205,803.74
Payment of taxes, duties and fines	76,729.56	206,322.88
<b>Total Cash Outflows</b>	<u>2,350,983.38</u>	<u>6,720,726.64</u>
<b>Total Cash Provided (used) by Operating Activities</b>	<u>855,496.70</u>	<u>2,029,996.36</u>
<b>Cash Flows from Investing Activities</b>		
Purchase/construction of:		
Office Equipment, Furniture & Fixtures	6,255.89	6,255.89
Other Property, Plant & Equipment	350,178.57	866,885.04
<b>Total Cash Outflows</b>	<u>356,434.46</u>	<u>873,140.93</u>
<b>Total Cash Provided (used) by Investing Activities</b>	<u>(356,434.46)</u>	<u>(873,140.93)</u>
<b>Cash Flows from Financing Activities</b>		
<b>Cash Outflows:</b>		
Cash payment of interest on loans	43,003.06	130,030.54
Payments of domestic loans	50,050.94	149,131.46
<b>Total Cash Provided (used) by Financing Activities</b>	<u>(93,054.00)</u>	<u>(279,162.00)</u>
<b>Cash Provided (used) by Operating, Investing &amp; Financing Activities</b>	<u>406,008.24</u>	<u>877,693.43</u>
<b>Add: Cash and Cash Equivalents - Beginning</b>	<u>6,968,816.81</u>	<u>6,497,131.62</u>
<b>Cash and Cash Equivalents - Ending</b>	<u><u>P7,374,825.05</u></u>	<u><u>P7,374,825.05</u></u>

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

Cash - Collecting Officers	P75,663.15
Petty Cash Fund	20,000.00
Cash in Bank-Local Currency, Current Account	5,286,880.35
Guaranty Deposits	261,202.84
Sinking Fund	1,731,078.71
	<u>P7,374,825.05</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 March 2015**

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>
<b>Cash Flows from Operating Activities</b>		
<b>Cash Inflows:</b>		
Collection of Receivables	P3,054,306.89	P8,430,824.01
Collection of Other Service Income	129,140.00	271,448.00
Collection of Miscellaneous Income	14,680.00	35,085.80
Receipt of interests from deposits	2,670.30	2,670.30
Refund of Excess Payments	4,687.25	9,699.25
<b>Total Cash Inflows</b>	<u>3,205,484.44</u>	<u>8,749,727.36</u>
<b>Cash Outflows:</b>		
Payment of Operating Expenses	1,433,705.56	4,279,354.85
Salaries and wages	301,375.43	983,707.72
Remittance of taxes withheld to BIR	100,857.69	294,591.98
Remittance of amount due GSIS, PAG-IBIG & Philhealth	259,829.12	750,945.47
Purchase of supplies and materials	178,486.02	205,803.74
Payment of taxes, duties and fines	76,729.56	206,322.88
<b>Total Cash Outflows</b>	<u>2,350,983.38</u>	<u>6,720,726.64</u>
<b>Total Cash Provided (used) by Operating Activities</b>	<u>854,501.06</u>	<u>2,029,000.72</u>
<b>Cash Flows from Investing Activities</b>		
<b>Cash Outflows:</b>		
Purchase/construction of:		
Office Equipment, Furniture & Fixtures	6,255.89	6,255.89
Other Property, Plant & Equipment	350,178.57	866,885.04
<b>Total Cash Outflows</b>	<u>356,434.46</u>	<u>873,140.93</u>
<b>Total Cash Provided (used) by Investing Activities</b>	<u>(356,434.46)</u>	<u>(873,140.93)</u>
<b>Cash Flows from Financing Activities</b>		
<b>Cash Outflows:</b>		
Cash payment of interest on loans	43,003.06	130,030.54
Payments of domestic loans	50,050.94	149,131.46
<b>Total Cash Provided (used) by Financing Activities</b>	<u>(93,054.00)</u>	<u>(279,162.00)</u>
<b>Cash Provided (used) by Operating, Investing &amp; Financing Activities</b>	405,012.60	876,697.79
<b>Add: Cash and Cash Equivalents - Beginning</b>	4,977,530.90	4,505,845.71
<b>Cash and Cash Equivalents - Ending</b>	<u>P5,382,543.50</u>	<u>P5,382,543.50</u>


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

Cash - Collecting Officers	P75,663.15
Petty Cash Fund	20,000.00
Cash in Bank-Local Currency, Current Account	5,286,880.35
	<u>P5,382,543.50</u>

Prepared by:

  
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 Sr. Corporate Accountant C

Certified correct:

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

Republic of the Philippines  
**VICTORIAS CITY WATER DISTRICT**  
**Balance Sheet**  
**As of March 31, 2015**

**ASSETS**

**Current Assets**

	Cash on Hand	<u>P95,663.15</u>
102	Cash - Collecting Officers	75,663.15
104	Petty Cash Fund	<u>20,000.00</u>
	Cash in Bank – Local Currency	
111	Cash in Bank - Local Currency, Current Account	5,286,880.35
	Receivables	<u>4,962,631.23</u>
	Accounts Receivable, net	<u>4,721,064.51</u>
121	Accounts Receivable	4,869,404.94
301	Allowance for Doubtful Accounts	<u>148,340.43</u>
123	Due from Officers and Employees	145,557.72
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>687,948.95</u>
155	Office Supplies Inventory	47,715.32
168	Construction Materials Inventory	<u>640,233.63</u>
	Other Current Assets	
186	Guaranty Deposits	<u>261,202.84</u>
	<b>Total Current Assets</b>	<b><u>11,294,326.52</u></b>

**Non-Current Assets**

198	Sinking Fund	<u>1,731,078.71</u>
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**Property, Plant and Equipment**

201	Land	659,970.76
	Electrification, Power and Energy Structures, net	<u>1,491,055.03</u>
205	Electrification, Power and Energy Structures	4,327,413.32
305	Accumulated Depreciation - Electrification, Power and Energy Structures	<u>2,836,358.29</u>
	Office Buildings, net	<u>699,328.93</u>
211	Office Buildings	1,684,519.24
311	Accumulated Depreciation - Office Buildings	<u>985,190.31</u>
	Office Equipment, net	<u>155,529.86</u>
221	Office Equipment	811,423.27
321	Accumulated Depreciation - Office Equipment	<u>655,893.41</u>
	Furniture and Fixtures, net	<u>87,389.06</u>
222	Furniture and Fixtures	298,494.98
322	Accumulated Depreciation - Furniture and Fixtures	<u>211,105.92</u>
	IT Equipment and Software, net	<u>355,496.47</u>
223	IT Equipment and Software	976,973.39
323	Accumulated Depreciation – IT Equipment & Sftw.	<u>621,476.92</u>
	Communication Equipment, net	<u>52,041.47</u>
229	Communication Equipment	284,647.43
329	Accumulated Depreciation - Communication Equipment	<u>232,605.96</u>
	Other Machinery and Equipment, net	<u>73,827.57</u>
240	Other Machinery and Equipment	452,511.14
340	Accumulated Depreciation - Other Machinery and Equipment	<u>378,683.57</u>
	Motor Vehicles, net	<u>778,451.76</u>
241	Motor Vehicles	3,254,077.11
341	Accumulated Depreciation – Motor Vehicles	<u>2,475,625.35</u>
	Other Property, Plant and Equipment, net	<u>9,391,551.51</u>
250	Other Property, Plant and Equipment	26,740,278.74
350	Accumulated Depreciation - Other Property, Plant and Equipment	<u>17,348,727.23</u>

264	Construction in Progress - Agency Assets	560,641.13
290	Other Assets	<u>48,014.02</u>
	<b>Total Property, Plant and Equipment</b>	<b><u>14,353,297.57</u></b>
	<b>Total Assets</b>	<b><u>P27,378,702.80</u></b>

**LIABILITIES AND EQUITY**

**Current Liabilities**

	Payable Accounts	
401	Accounts Payable	P726,615.92
	Inter-Agency Payables	<u>266,730.93</u>
412	Due to BIR	101,527.20
413	Due to GSIS	165,203.73
	Other Liability Accounts	
426	Guaranty Deposits Payable	<u>271,360.95</u>
	<b>Total Current Liabilities</b>	<b>1,264,707.80</b>

**Non-Current Liabilities**

444	Loans Payable - Domestic	<u>5,904,713.04</u>
	<b>Total Liabilities</b>	<b><u>7,169,420.84</u></b>

**Deferred Credits**

455	Other Deferred Credits	<u>3,862.98</u>
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**Equity**

510	Retained Earnings	<u>20,205,418.98</u>
	<b>Total Liabilities and Equity</b>	<b><u>P27,378,702.80</u></b>

Prepared by:

  
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Certified correct:


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

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

		Current Month	Year to Date
<b>Income</b>			
628	Other Service Income	P74,219.20	P147,796.17
639	Income from Waterworks System	2,484,184.60	7,994,731.30
648	Other Business Income	4,815.00	14,550.00
649	Fines and Penalties - Business Income	123,545.60	368,837.00
664	Interest Income	3,665.94	3,665.94
678	Miscellaneous Income	6,429.58	10,009.88
	<b>Gross Income</b>	<b>2,696,859.92</b>	<b>8,539,590.29</b>
<b>Less: Expenses</b>			
<b>Personal Services</b>			
701	Salaries and Wages – Regular	601,319.00	1,803,957.00
705	Salaries and Wages – Casual	12,921.00	21,761.68
706	Salaries and Wages - Contractual	42,550.00	137,550.00
711	Personnel Economic Relief Allowance (PERA)	15,000.00	44,684.21
712	Additional Compensation (ADCOM)	45,000.00	132,684.21
713	Representation Allowance (RA)	23,500.00	70,500.00
714	Transportation Allowance (TA)	23,500.00	70,500.00
715	Clothing/Uniform Allowance	-	145,000.00
719	Other Bonuses and Allowances	28,500.00	85,500.00
720	Honoraria	34,785.00	99,775.00
722	Longevity Pay	-	15,000.00
723	Overtime and Night Pay	5,583.30	66,287.55
731	Life and Retirement Insurance Contributions	73,708.80	219,077.50
732	PAG-IBIG Contributions	12,284.80	36,514.37
733	PHILHEALTH Contributions	6,925.00	20,575.00
734	ECC Contributions	3,000.00	8,888.41
744	Provident Fund Benefits	59,551.56	178,787.78
749	Other Personnel Benefits	-	244,873.76
	<b>Total Personal Services</b>	<b>988,128.46</b>	<b>3,401,916.47</b>
<b>Maintenance and Other Operating Expenses</b>			
751	Traveling Expenses - Local	20,481.00	44,552.00
753	Training Expenses	17,346.07	156,420.22
755	Office Supplies Expenses	20,549.44	27,468.08
760	Medical, Dental and Laboratory Supplies Expenses	16,586.00	45,666.90
761	Gasoline, Oil and Lubricants Expenses	22,350.00	93,590.72
767	Electricity Expenses	650,615.92	1,948,863.67
771	Postage and Deliveries	105.00	745.00
772	Telephone Expenses - Landline	2,327.88	5,796.56
773	Telephone Expenses - Mobile	2,960.00	7,715.00
774	Internet Expenses	1,548.99	4,484.48
775	Cable, Satellite, Telegraph and Radio Expenses	1,550.00	7,200.00
778	Membership Dues and Contribution to Organizations	750.00	1,500.00
780	Advertising Expenses	10,000.00	10,000.00
781	Printing and Binding Expenses	-	12.00
782	Rent Expenses	33,000.00	39,000.00
783	Representation Expenses	11,370.83	38,693.02
784	Transportation and Delivery Expenses	-	1,606.22
786	Subscription Expenses	1,844.00	5,342.00
791	Legal Services	-	50.00
797	Security Services	24,600.00	72,300.00
805	Repairs and Maintenance - Electrification, Power and Energy Structures	45,000.00	48,206.00
811	Repairs and Maintenance - Office Buildings	-	6,090.00
821	Repairs and Maintenance - Office Equipment	-	4,400.00
822	Repairs and Maintenance - Furniture and Fixtures	-	620.00
823	Repairs and Maintenance - IT Equipment and Software	-	1,195.00
840	Repairs and Maintenance - Other Machinery and Equipment	-	50.00
841	Repairs and Maintenance - Motor Vehicles	19,410.00	32,856.00
850	Repairs and Maintenance - Other Property, Plant and Equipment	89,927.74	243,819.93
884	Miscellaneous Expenses	3,488.83	14,661.47
891	Taxes, Duties and Licenses	50,570.16	175,916.93
893	Insurance Expenses	26,159.40	33,930.01
905	Depreciation - Electrification, Power and Energy Structures	19,508.82	58,526.46
911	Depreciation - Office Buildings	6,758.02	20,274.06
921	Depreciation - Office Equipment	3,830.65	11,491.95

	<b>Current Month</b>	<b>Year to Date</b>
922 Depreciation - Furniture and Fixtures	965.13	2,895.39
923 Depreciation - IT Equipment	5,752.95	17,258.85
929 Depreciation - Communication Equipment	488.37	1,465.11
940 Depreciation - Other Machineries and Equipment	951.95	2,855.85
941 Depreciation - Motor Vehicles	16,078.87	48,236.61
950 Depreciation - Other Property, Plant and Equipment	123,985.09	366,129.91
<b>Total MOOE</b>	<b>1,250,861.11</b>	<b>3,601,885.40</b>
<b>Financial Expenses</b>		
971 Bank Charges	50.00	150.00
975 Interest Expenses	43,003.06	130,030.54
<b>Total Financial Expenses</b>	<b>43,053.06</b>	<b>130,180.54</b>
<b>Total Expenses</b>	<b>2,282,042.63</b>	<b>7,133,982.41</b>
<b>Net Income (Loss)</b>	<b>414,817.29</b>	<b>P1,405,607.88</b>

Prepared by:

  
LEONE ANN C. PALMIRA  
Sr. Corporate Accountant C

Certified correct:

  
ALINA B. AGRAVIADOR  
Admin. Division Manager C

Republic of the Philippines  
**VICTORIAS CITY WATER DISTRICT**  
 Condensed Balance Sheet  
 As of March 31, 2015


**Assets**

<b>Current Assets</b>	
Cash and Cash Equivalents	P5,382,543.50
Trade and Other Receivables	4,962,631.23
Inventories	687,948.95
Other Current assets	261,202.84
Total Current Assets	<u>11,294,326.52</u>
<b>Non-Current Assets</b>	
Property, Plant and Equipment	14,353,297.57
Sinking Fund	1,731,078.71
Total Non-Current Assets	<u>16,084,376.28</u>
<b>Total Assets</b>	<u>P27,378,702.80</u>

**Liabilities and Equity**

<b>Current Liabilities</b>	
Payables	P726,615.92
Intra-Agency Payables	266,730.93
Other Liability Accounts	271,360.95
Total Current Liabilities	<u>1,264,707.80</u>
<b>Non-Current Liabilities</b>	
Loans Payable - Domestic	5,904,713.04
<b>Total Liabilities</b>	<u>7,169,420.84</u>
Deferred Credits	3,862.98
<b>Equity</b>	
Retained Earnings	20,205,418.98
<b>Total Liabilities and Equity</b>	<u>P27,378,702.80</u>

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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 March 2015

	Current Month	Year to Date
<b>General Income</b>		
Other Service Income	P74,219.20	P147,796.17
Income from Waterworks System	2,484,184.60	7,994,731.30
Other Business Income	4,815.00	14,550.00
Fines and Penalties - Business Income	123,545.60	368,837.00
<b>Gross Income</b>	<b>2,686,764.40</b>	<b>8,525,914.47</b>
<b>Less: Expenses</b>		
<b>Personal Services</b>		
Salaries and Wages	656,790.00	1,963,268.68
Other Compensation	175,868.30	729,930.97
Personnel Benefits Contribution	95,918.60	285,055.28
Other Personnel Benefits	59,551.56	423,661.54
<b>Total Personal Services</b>	<b>988,128.46</b>	<b>3,401,916.47</b>
<b>Maintenance and Other Operating Expenses</b>		
Traveling Expenses	20,481.00	44,552.00
Training and Scholarship Expenses	17,346.07	156,420.22
Supplies and Materials Expenses	59,485.44	166,725.70
Utility Expenses	650,615.92	1,948,863.67
Communication Expenses	8,491.87	25,941.04
Membership Dues And Contribution To Organizations	750.00	1,500.00
Advertising Expenses	10,000.00	10,000.00
Printing and Binding Expenses	-	12.00
Rent Expenses	33,000.00	39,000.00
Representation Expenses	11,370.83	38,693.02
Transportation and Delivery Expenses	-	1,606.22
Subscription Expenses	1,844.00	5,342.00
Professional Services	24,600.00	72,350.00
Repairs and Maintenance	154,337.74	337,236.93
Confidential, Intelligence, Extraordinary and Miscellaneous Expenses	3,488.83	14,661.47
Taxes, Insurance Premiums and Other Fees	76,729.56	209,846.94
Non-Cash Expenses	178,319.85	529,134.19
<b>Total MOOE</b>	<b>1,250,861.11</b>	<b>3,601,885.40</b>
<b>Financial Expenses</b>	<b>43,053.06</b>	<b>130,180.54</b>
<b>Total Expenses</b>	<b>2,282,042.63</b>	<b>7,133,982.41</b>
<b>Income (Loss) From Operations</b>	<b>404,721.77</b>	<b>1,391,932.06</b>
<b>Add (Deduct) Other Income/Expenses</b>		
Miscellaneous Income	6,429.58	10,009.88
<b>Net Income (Loss)</b>	<b>P414,817.29</b>	<b>P1,405,607.88</b>

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 Sr. Corporate Accountant C

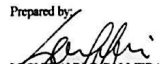
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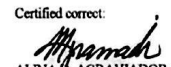
  
 ALINA B. AGRAVIADOR  
 Admin. Division Manager C

**VICTORIAS CITY WATER DISTRICT**  
**TRIAL BALANCE**  
For the Month of March 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	7,186.39				7,186.39		75,663.15				75,663.15	
104	Petty Cash Fund							20,000.00				20,000.00	
111	Cash in Bank - Local Currency, Current Account	397,826.21				397,826.21		5,286,880.35				5,286,880.35	
121	Accounts Receivable		450,266.85				450,266.85	4,869,404.94				4,869,404.94	
301	Allowance for Doubtful Accounts								148,340.43				148,340.43
123	Due from Officers and Employees	127,317.72				127,317.72		145,557.72				145,557.72	
136	Due from NGOs							12,256.80				12,256.80	
137	Due from GOCCs							10,031.00				10,031.00	
138	Due from LGU's							35,457.50				35,457.50	
149	Other Receivables							38,263.70				38,263.70	
155	Office Supplies Inventory		20,336.44				20,336.44	47,715.32				47,715.32	
168	Construction Materials Inventory	62,818.64				62,818.64		640,233.63				640,233.63	
186	Guaranty Deposits	130.54				130.54		261,202.84				261,202.84	
198	Sinking Fund	865.10				865.10		1,731,078.71				1,731,078.71	
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		2,836,358.29				2,836,358.29
211	Office Buildings							1,684,519.24				1,684,519.24	
311	Accumulated Depreciation - Office Buildings		6,758.02				6,758.02		985,190.31				985,190.31
221	Office Equipment							811,423.27				811,423.27	
321	Accumulated Depreciation - Office Equipment		3,830.65				3,830.65		655,893.41				655,893.41
222	Furniture and Fixtures	6,610.00				6,610.00		298,494.98				298,494.98	
322	Accumulated Depreciation - Furniture and Fixtures		965.13				965.13		211,105.92				211,105.92
223	IT Equipment and Software							976,973.39				976,973.39	
323	Accumulated Depreciation - IT Equipment		5,752.95				5,752.95		621,476.92				621,476.92
229	Communication Equipment							284,647.43				284,647.43	
329	Accumulated Depreciation - Communication Equipment		488.37				488.37		232,605.96				232,605.96
240	Other Machinery and Equipment							452,511.14				452,511.14	
340	Accumulated Depreciation - Other Machinery and Equipment		951.95				951.95		378,683.57				378,683.57
241	Motor Vehicles							3,254,077.11				3,254,077.11	
341	Accumulated Depreciation - Motor Vehicles		16,078.87				16,078.87		2,475,625.35				2,475,625.35
250	Other Property, Plant and Equipment	370,000.00				370,000.00		26,740,278.74				26,740,278.74	
350	Accumulated Depreciation - Other Property, Plant and Equipment		123,985.09				123,985.09		17,348,727.23				17,348,727.23
264	Construction in Progress - Agency Assets	18,000.00				18,000.00		560,641.13				560,641.13	
290	Other Assets							48,014.02				48,014.02	
401	Accounts Payable	24,609.24				24,609.24		726,615.92				726,615.92	
412	Due to BIR		5,035.69				5,035.69		101,527.20				101,527.20
413	Due to GSIS		311.06				311.06		165,203.73				165,203.73
426	Guaranty Deposits Payable							271,360.95				271,360.95	
444	Loans Payable - Domestic	50,050.94				50,050.94		5,904,713.04				5,904,713.04	
455	Other Deferred Credits	3,672.40				3,672.40		3,862.98				3,862.98	
510	Retained Earnings							18,799,811.10				18,799,811.10	
628	Other Service Income		74,219.20			74,219.20		147,796.17				147,796.17	
639	Income from Waterworks System		2,484,184.60			2,484,184.60		7,994,731.30				7,994,731.30	
648	Other Business Income		4,815.00			4,815.00		14,550.00				14,550.00	
649	Fines and Penalties - Business Income		123,545.60			123,545.60		368,837.00				368,837.00	
664	Interest Income		3,665.94			3,665.94		3,665.94				3,665.94	
678	Miscellaneous Income		6,429.58			6,429.58		10,009.88				10,009.88	
701	Salaries and Wages - Regular	601,319.00		601,319.00				1,803,957.00		1,803,957.00			
705	Salaries and Wages - Casual	12,921.00		12,921.00				21,761.68		21,761.68			
706	Salaries and Wages - Contractual	42,550.00		42,550.00				137,550.00		137,550.00			
711	Personnel Economic Relief Allowance (PERA)	15,000.00		15,000.00				44,684.21		44,684.21			
712	Additional Compensation (ADCOM)	45,000.00		45,000.00				132,684.21		132,684.21			
713	Representation Allowance (RA)	23,500.00		23,500.00				70,500.00		70,500.00			
714	Transportation Allowance (TA)	23,500.00		23,500.00				70,500.00		70,500.00			
715	Clothing Uniform Allowance							145,000.00		145,000.00			
719	Other Bonuses and Allowances	28,500.00		28,500.00				85,500.00		85,500.00			
720	Honoraria	34,785.00		34,785.00				99,775.00		99,775.00			
722	Longevity Pay							15,000.00		15,000.00			
723	Overtime and Night Pay	5,583.30		5,583.30				66,287.55		66,287.55			
731	Life and Retirement Insurance Contributions	73,708.80		73,708.80				219,077.50		219,077.50			

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
732	PAG-IBIG Contributions	12,284.80		12,284.80				36,514.37		36,514.37			
733	PHILHEALTH Contributions	6,925.00		6,925.00				20,575.00		20,575.00			
734	ECC Contributions	3,000.00		3,000.00				8,888.41		8,888.41			
744	Provident Fund Benefits	59,551.56		59,551.56				178,787.78		178,787.78			
749	Other Personnel Benefits							244,873.76		244,873.76			
751	Traveling Expenses - Local	20,481.00		20,481.00				44,552.00		44,552.00			
753	Training Expenses	17,346.07		17,346.07				156,420.22		156,420.22			
755	Office Supplies Expenses	20,549.44		20,549.44				27,468.08		27,468.08			
760	Medical, Dental and Laboratory Supplies Expenses	16,586.00		16,586.00				45,666.90		45,666.90			
761	Gasoline, Oil and Lubricants Expenses	22,350.00		22,350.00				93,590.72		93,590.72			
767	Electricity Expenses	650,615.92		650,615.92				1,948,863.67		1,948,863.67			
771	Postage and Deliveries	105.00		105.00				745.00		745.00			
772	Telephone Expenses - Landline	2,327.88		2,327.88				5,796.56		5,796.56			
773	Telephone Expenses - Mobile	2,960.00		2,960.00				7,715.00		7,715.00			
774	Internet Expenses	1,548.99		1,548.99				4,484.48		4,484.48			
775	Cable, Satellite, Telegraph and Radio Expenses	1,550.00		1,550.00				7,200.00		7,200.00			
778	Membership Dues and Contribution to Organizations	750.00		750.00				1,500.00		1,500.00			
780	Advertising Expenses	10,000.00		10,000.00				10,000.00		10,000.00			
781	Printing and Binding Expenses							12.00		12.00			
782	Rent Expenses	33,000.00		33,000.00				39,000.00		39,000.00			
783	Representation Expenses	11,370.83		11,370.83				38,693.02		38,693.02			
784	Transportation and Delivery Expenses							1,606.22		1,606.22			
786	Subscription Expenses	1,844.00		1,844.00				5,342.00		5,342.00			
791	Legal Services							50.00		50.00			
797	Security Services	24,600.00		24,600.00				72,300.00		72,300.00			
805	Repairs and Maintenance - Electrification, Power and Energy Structures	45,000.00		45,000.00				48,206.00		48,206.00			
811	Repairs and Maintenance - Office Buildings							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			
823	Repairs and Maintenance - IT Equipment and Software							1,195.00		1,195.00			
840	Repairs and Maintenance - Other Machinery and Equipment							50.00		50.00			
841	Repairs and Maintenance - Motor Vehicles	19,410.00		19,410.00				32,856.00		32,856.00			
850	Repairs and Maintenance - Other Property, Plant and Equipment	89,927.74		89,927.74				243,819.93		243,819.93			
884	Miscellaneous Expenses	3,488.83		3,488.83				14,661.47		14,661.47			
891	Taxes, Dues and Licenses	50,570.16		50,570.16				175,916.93		175,916.93			
893	Insurance Expenses	26,159.40		26,159.40				33,930.01		33,930.01			
905	Depreciation - Electrification, Power and Energy Structures	19,508.82		19,508.82				58,526.46		58,526.46			
911	Depreciation - Office Buildings	6,758.02		6,758.02				20,274.06		20,274.06			
921	Depreciation - Office Equipment	3,830.65		3,830.65				11,491.95		11,491.95			
922	Depreciation - Furniture and Fixtures	965.13		965.13				2,895.39		2,895.39			
923	Depreciation - IT Equipment	5,752.95		5,752.95				17,258.85		17,258.85			
929	Depreciation - Communication Equipment	488.37		488.37				1,465.11		1,465.11			
940	Depreciation - Other Machinery and Equipment	951.95		951.95				2,855.85		2,855.85			
941	Depreciation - Motor Vehicles	16,078.87		16,078.87				48,236.61		48,236.61			
950	Depreciation - Other Property, Plant and Equipment	123,985.09		123,985.09				366,129.91		366,129.91			
971	Bank Charges	50.00		50.00				150.00		150.00			
975	Interest Expenses	43,003.06		43,003.06				130,030.54		130,030.54			
		3,351,129.81	3,351,129.81	2,282,042.63	2,696,859.92	1,069,087.18	654,269.89	60,406,692.60	60,406,692.60	7,133,982.41	8,539,590.29	53,272,710.19	51,867,102.31
				414,817.29			414,817.29			1,405,607.88			1,405,607.88
				2,696,859.92	2,696,859.92	1,069,087.18	1,069,087.18			8,539,590.29	8,539,590.29	53,272,710.19	53,272,710.19

Prepared by:  
  
 LEOMEANY PALMERA  
 Sr. Corporate Accountant C

Certified correct:  
  
 ALINA AGRAVIADOR  
 Admin. Division Manager C